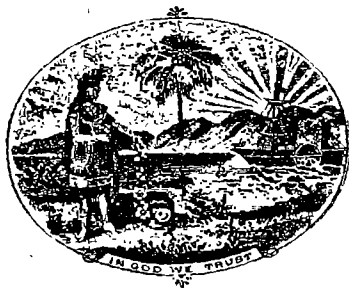


ANNUAL REPORT  
OF THE  
COMPTROLLER  
OF THE  
State of Florida  
FOR THE PERIOD

Beginning Jan. 1, 1894, and Ending Dec. 31, 1894.



TALLAHASSEE, FLA.  
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1895.

# REPORT OF THE COMPTROLLER.

TREASURY DEPARTMENT, STATE OF FLORIDA, }  
COMPTROLLER'S OFFICE, }  
TALLAHASSEE, January 1, 1895. }

HON. HENRY LAWRENCE MITCHELL,

Governor of Florida :

SIR—I have the honor of presenting herewith my official report of the transactions of the Treasury Department of the State, for the fiscal year ending December 31st, 1894.

## FLORIDA'S FINANCIAL CONDITION.

My first report from this office, under date of January 1st, 1891, presented an unsatisfactory condition of the State's finances. For the first time in many years she was unable to meet some of her outstanding warrants. In addition to the \$100,000 borrowed in 1889, under Legislative authority, the State was due in the shape of deficiencies and warrants outstanding, issued to educational institutions, about \$85,000. She was thus confronted with what might be termed a floating indebtedness of \$185,000 with the Treasury depleted of funds applicable to such purposes.

The necessities of the State were so urgent that the Legislature of 1891 authorized the borrowing of an additional \$100,000 to meet past deficiencies and outstanding warrants. It required that sum and the ordinary revenue of the year to pay those deficiencies and outstanding warrants, and meet current expenses, including the cost of the Legislature then in session.

The succeeding year (1892) witnessed an improvement, notwithstanding the reduction by the Legislature of 1891 of one-quarter mill from the State tax proper; and when the Legislature of 1893 met, there were no deficiencies and no outstanding warrants that the Treasurer could not pay on demand.

This improvement was so continuous and steady, being greatly stimulated by the financial legislation of 1893, that it

was never necessary to exercise the authority given by that Legislature to again borrow funds to meet the current appropriations and interest upon the State debt. Indeed, the Legislature of 1893 was so beneficial from a financial standpoint that the expenses not only ceased to overrun the State's income, but left a healthy surplus in the treasury.

This improvement can be well illustrated by a comparison of the amount of cash to the credit of the "General Revenue" in the respective years covered by this short resume of our recent financial condition.

There stood to the credit of the "General Revenue" as shown by reports from this office :

On December 31, 1890.....	\$ 8,123 01
On December 31, 1891.....	16,543 91
On December 31, 1892.....	24,283 11
On December 31, 1893.....	41,130 93
On December 31, 1894.....	153,924 67

To this last sum must be added \$7,118.51, covered into the Treasury on account of the repeal of Chapter 3856, Laws of Florida, creating a Bureau of Immigration, making the total amount to the credit of "general revenue" on December 31st, 1894, \$161,043.18. This amount stood to the credit of the "general revenue," notwithstanding the fact that all expenses of criminal prosecutions presented up to December 31st, 1894, were duly audited and paid by the State.

#### REDUCTION OF TAXATION.

Impressed with the belief that the best financial theory ever advanced, is to spend as little as possible, and that the best tax ever levied is the smallest, I hope the course of the Legislature will be such as to afford positive relief to the people.

Owing to the counties assuming the costs and expenses of their own criminal prosecutions, one mill will of course be taken from the State tax proper, as about one mill was the levy considered necessary to meet those expenses during the present year.

As witnesses for the prosecution are no longer paid by the State (Jurors and Witnesses before the Grand Jury being alone payable from the State Treasury), an additional reduction of one-fourth of a mill can be safely made, making the total reduction of one and a quarter mills, or about \$125,000 annually. This will leave the State tax proper, three mills.

These reductions are of course recommended upon the supposition that the revenue from the present License Laws will not be materially altered, and that the Legislative appropria-

tions will be strictly confined to the estimated needs of the State.

A deaf ear should be turned to every effort to increase the estimated appropriations. As to extraneous expenditures, (except a moderate sum to advertise the State's resources at Atlanta), no persuasion or pressure should induce favorable action.

The fact that the State still owes one hundred thousand dollars (\$100,000.00) in New York, which should be met on the 17th of July of the present year, is of itself a conclusive reason why the Legislature should exercise the most rigid economy and limit its appropriations to the necessities of the government.

Organized special interests will perseveringly press for State aid, but it should be remembered that the great body of taxpayers look to the Executive, and to their Representatives, to give them relief. Two years of financial and industrial depression, with the products of our agricultural classes lower than ever known in our history, and the great loss by the extreme temperature of the present winter, should all admonish us that the great mass of the people are asking an alleviation of public burthens.

All of our taxes, State and county, have been too high. Reduction of taxation is one principle in which the practice always surpasses the theory. It gives relief and contentment to the people. It invites more reasonable returns of property for purposes of taxation. It is the strongest incentive to immigration that lawmakers can offer. It is the best advertisement the State can make.

#### CRIMINAL PROSECUTIONS.

The last Legislature, by a vote of over "three-fifths of all the members elected to each house," passed an amendment to Sec. 9, Article 16 of the Constitution, and the people at the election of the 2d of last October adopted the same. The amendment, which now forms a portion of the Constitution, is as follows:

Section 9. "In all criminal cases prosecuted in the name of the State when the defendant is insolvent or discharged, the legal costs and expenses, including the fees of officers, shall be paid by the counties where the crime is committed, under such regulations as shall be prescribed by law; and all fines and forfeitures collected under the penal laws of the State shall be paid into the county treasuries of the respective counties as a general county fund to be applied to such legal costs and expenses."

By this amendment Florida returned to the system that

had always existed in the State from her admission into the Union up to 1887, when the constitution framed by the Convention of 1885 went into operation. A system that four-fifths of our sister States adhere to as more equal in its operations, and more conducive to the best interest of their taxpayers. It is not an experiment, but a system endorsed by long usage and confirmed by intelligent experience.

It is based upon the principle of local self-government, a principle that is not only the foundation of individual liberty, but in its operations proven to be the most satisfactory and economical.

Experience everywhere demonstrates that departments at a distant capital cannot give local accounts originating in the counties that intelligent consideration which can be exercised by local authorities, familiar with local affairs, and with the general surroundings bearing upon each particular case.

As our Supreme Court has said: "A more economical method is required, whereby the local authorities, composed of persons likely to be familiar with local affairs, may with watchful care, defend and protect their own interests against the fraudulent practices sometime alleged, of imposing upon the auditing officer of the State without the possibility often of his determining upon the justness of claims presented in due form, but which might, without inconvenience, be more thoroughly investigated by persons acquainted with the circumstances and origin of each claim."

Upon the other hand, experience equally demonstrates that where accounts have to be audited and paid at a distant capital, local authorities do not as a general rule give them that close investigation which they would if they were to be paid from the local treasury under their control.

The duty of paying such accounts alone produces a proper feeling of responsibility in auditing, necessary to a due economy.

Such payments at a distant capital has another important bearing. Representatives are more prone to give Legislative sanction to the importunities of interested parties to increase costs and expenses, when the payments are to be thus made. This has been evidenced in our own State.

After the adoption of the constitution of 1885, placing criminal costs upon the State, there was not a Legislature, except the Legislature of 1893, that did not pass bills that increased those costs.

Would such have been the result if the increased expenditures had to have come from the county treasuries?

Of course there will be some temporary inconvenience in making the change, as in all great changes of a similar char-

acter, but I have never doubted that when once made it will be satisfactory to the taxpaying people of the respective counties as well as officials.

#### AN OPPORTUNITY NOW TO RELIEVE THE PEOPLE.

Reasoning from the safe basis of experience, the conclusions are most satisfactory. They go far beyond the mere change of the channel through which these expenses are liquidated, and bring positive and permanent relief to the tax payers. And was it not necessary?

Every Legislature, after the adoption of the present constitution, added to these costs and expenses until 1892 the payments under the two heads of Jurors and Witnesses and Criminal Prosecutions amounted to about \$220,000. When we reflect that this was two and a half ( $2\frac{1}{2}$ ) mills upon the entire net assessed valuation of the State, for these two sources of expenditure alone, we begin to appreciate the magnitude of this rapidly growing burthen. No other State in the Union was subjected to such a tax rate, for such purposes. It was a reflection upon the law abiding character of our people, an increasing drain from the earnings of the taxpayer, and a constant menace to the credit of the State.

The Legislature of 1893 fortunately placed a check upon this growing evil, and presented an amendment, which, if followed with proper legislation, will eradicate the cause.

#### HOW CAN RELIEF BE SECURED?

Let us now note the evidence to demonstrate that the counties will not have to levy the one and a quarter mills, which will be taken from the State tax. Leaving out of present consideration the fact that the large majority of the counties now pay into the treasury more for criminal costs than they receive back, a few considerations will evidence the fact that it will not be necessary for any county to make as large a levy as the State has made for those costs.

In the first place, the counties only pay when the defendant is insolvent or discharged. If the defendant is solvent and convicted he is required to pay all costs. There can be no question of the fact that the State has been made to pay many cost bills that could have been made out of the defendants, if due diligence had been exercised.

County Commissioners having to audit and pay these costs out of the county treasuries for which they are responsible, and being familiar with all the conditions, will naturally require more exhaustive efforts to secure the same from the defendants.

Officers will soon learn that they must look more to the

criminal for their costs and fees, and a vigilance, prompted by self-interest, will naturally largely increase the number that should be made to pay the costs incident to their own crimes.

The Commissioners should be clothed with authority to utilize the labor of those sentenced to the county jail in any manner they may deem best to produce a pecuniary return for the expenses of prosecution. With due diligence, and authority to utilize the labor of county convicts, there can be no question that County Commissioners will be able to reduce largely the amount of payments from the county treasury.

The law should also allow the net proceeds of all convicts sent to the penitentiary, to be divided between the counties, in proportion to the number of convicts from each county.

In addition to this, all fines and forfeitures are now required by the amendment to the constitution, to be paid into the county treasuries "to be applied to such legal costs and expenses." The fines and forfeitures have heretofore gone to educational purposes, but the insignificant sums collected under these heads in the respective counties, in comparison with what they should have been, caused many of the foremost and most enthusiastic educators in the State to advocate that all the proceeds collected under the penal laws of the State be applied to the expenses of said prosecutions. It is the natural and logical method of applying them.

The "net proceeds" of fines paid into the school fund during the last scholastic year amounted to only \$9,906.50.

Every one who has investigated the question feels that this sum scarcely represents one-fifth of the amount that can be collected from all the fines imposed by the various Justices of the Peace and higher courts of the State. There will be the strongest possible incentive for officials to see that such fines are paid into the County Treasury to meet their fees; and the County Commissioners will be more active, and secure monthly reports of all fines imposed, and into whose hands placed for collection. It should soon follow that the few counties now having the largest criminal litigation will be correspondingly reimbursed by the increased revenue from the fines imposed in such litigation.

The same results will flow from the change requiring Forfeitures to be utilized for criminal costs. Officers who have the approval of bail bonds will learn that it is to their interests not to approve bonds unless the penalty can be made on execution against the sureties.

As the matter formerly stood, no one seemed interested enough to enforce collections, and it is claimed that there are hundreds of bail bonds in various counties that have been

forfeited and no judgments ever rendered. There should also be a more expeditious and better method than the one now in force for estreating and collecting these forfeited bail bonds.

In some of the States a sufficient sum is realized from the fines and forfeitures alone to meet all the expenses of criminal prosecutions, and it is believed that under proper laws and due vigilance on the part of officials it will soon approximate that amount in Florida.

The law should provide for a separate and distinct county fund, to be known as the Fine and Forfeiture Fund, into which all proceeds applicable to criminal costs should be paid. It should be under the control of the County Commissioners, and it should be made their duty to see that every fine and forfeiture that it was possible to collect, and all the other revenues applicable thereto, be paid into such fund to meet criminal costs. The payment of such costs should come exclusively from this fund, and have no connection with the general revenue fund of the county.

After careful investigation, with the experience of other States as a guide, the conclusion is reached that if proper laws and regulations are enacted by the approaching Legislature it will not cost the taxpayers one-half of the amount required when the State made the payments, and at the same time do full justice to all officers. Indeed, there is no valid reason why Florida should not, at an early day, follow the example of Georgia and Alabama in rendering prosecutions self-sustaining, and entirely relieving taxpayers from the burden.

#### REFUNDING TO THE COUNTIES.

Had it have been known when the last Legislature was in session, that the amendment to section 9, article 16, of the Constitution, would have been adopted by popular vote, the Comptroller, who generally estimates the millage for the State tax proper, would of course have placed the estimate at fully one mill less. The amendment was adopted on the second day of October, 1894, a month before the taxes for that year were due. The State consequently is collecting that amount of taxes for criminal costs, after said costs were placed upon the counties by constitutional mandate.

In view of the facts of the case, and the further potent fact, that the State can legitimately spare the amounts now being collected for criminal costs, both equity and justice demand that said amounts be refunded to the respective counties.

The proposition seems to my mind so clear, just, and self-evident, that I cannot doubt but that a bill for the relief of



the several counties of the State, having that object in view, will meet the hearty concurrence of the Legislature. The counties will thus be in funds to meet the demands for criminal costs without any embarrassment, until opportunity is afforded them to make the necessary provision for said costs.

#### EQUALIZATION OF ASSESSMENTS.

No question comes to the front with greater regularity to vex lawmakers and officials, than the equalization of assessments for purposes of taxation. For the last twenty years Comptroller's reports and Executive messages have called attention to the inequalities of the assessments in our State. The prominence given to it, however, in recent discussions through the press is a sufficient justification of a more extended and detailed notice.

In pursuance of my determination to investigate the laws of most of the States in the Union, bearing upon this subject, those of Massachusetts and Virginia were the first examined. They were two of the oldest States, and if experience was valuable, supposed to have profited by it. Their Educational Institutions rank with the best, and their representative men are always classed with the most cultured. They represented also the leading characteristics of the two great sections of our Union. Surely if perfection was approachable in financial legislation, those two honored commonwealths would at least give affirmative evidence.

My investigation of the Massachusetts tax system, was met with the declaration from high authority "that the system of taxation in use in the State of Massachusetts is a thoroughly indefensible method, when judged on the ground of either political economy or practical results, and there is absolutely no justice in the present form of taxation which arbitrarily taxes one class of property and exempts another."

Turning to Virginia, it was found that Gov. McKimney, in retiring from the governorship in December, 1893, after four years of experience, found the assessments so unequal and so unsatisfactory in that Commonwealth that he felt it his duty to call the matter to the attention of the General Assembly in a special message, in which he recommended the creation of a "special tax commission" to take the entire subject under consideration. Experience and education had found no solution for the question in those two States.

Investigation demonstrated that the equalization of assessments was a greatly discussed and much vexed question in nearly all the States.

But the want of success of others should not deter us from

an earnest and intelligent effort to at least secure some improvement. The examination of the question presents three separate considerations; First, the equality of assessments in the counties; second, the equality of assessments between the counties, and then, the consideration of the great inequality between the assessment of real and personal property.

#### EQUALITY OF ASSESSMENTS IN THE COUNTIES.

The equality of assessments in the county is the leading factor in the attempted solution. It is the keynote to the situation. Without it success is impossible. How is that to be secured?

Our constitution provides for the appointment of assistant assessors of taxes in the respective counties, and our revenue law prescribes their duties.

In addition, the Legislature of 1891 required the County Commissioners in each county to appoint "two intelligent and fair-minded freeholders in each precinct" to act with the Assessor, or Assistant Assessor, in securing a proper valuation upon all real property in that precinct. Their valuations were then to be revised and equalized by the County Commissioners. Apparently every agency was here provided to secure the objects of the law.

The Assessor was to exercise his best judgment in arriving at the "full cash value" of the property. His decision was to be examined and revised by "two intelligent and fair-minded freeholders in each precinct." The result of their combined judgment was then to be revised by five gentlemen, appointed by the Governor from among the most intelligent and capable citizens of the county, as County Commissioners. What more could be done? And yet the system was not a success, and in some counties it was claimed that the "two intelligent and fair-minded freeholders in each precinct" placed such different values upon the same grade of property in adjoining precincts that the inequality was more glaring than ever. The failure to equalize was so manifest that the succeeding Legislature omitted the two freeholders and left valuation to the Assessor, to be revised and equalized by the County Commissioners.

After an examination of the revenue laws of many States, no better agency was found suggested to equalize values for assessment purposes in the respective counties, than such a board as the five County Commissioners are presumed to be. They are appointed by the Governor, and supposed to be among the most trustworthy and intelligent business men of the county, and if careful and proper selections are made, where can you look for an agency in the county that should

be able to secure better results? Yet there are evidences of great inequality in many of the counties. It is to be hoped, therefore, that suggestions from all sources will be received and well considered by the Legislature, in its efforts to deal with a question that has perplexed mankind ever since "there went out a decree in the days of Claudius Cæsar, that all the world should be taxed."

It must, however, be remembered that no human agency can secure equality of assessments to the satisfaction of all. Men's judgments will differ, even when viewing questions from the most disinterested standpoint.

#### EQUALIZATION BETWEEN THE COUNTIES.

The desire of localities to avoid the payment of an undue proportion of the State tax, is frequently the cause of a tendency to low assessments. But if those assessments in the counties are just and properly equalized, it would be much less difficult for a central or State Board to equalize such values between the counties.

Examination shows some twenty-one States of the Union having State Boards for such purposes. The boards are variously designated, but the duties are all practically the same. In some of the States the officials of the State have to perform the duties, others having such boards fill them with citizens disconnected from any of the duties of State officials.

As a rule, their duties are simply to equalize assessments between the counties, taking no cognizance of any inequalities of valuations in the counties. Some few, however, go to the latter extent. In such cases members of the State board give public notice when they will be in a particular county, and the Assessor and County Commissioners, (or other county boards of equalization,) are summoned, and questioned under oath as to the equality of assessments. Individuals are also invited to appear and point out any known or supposed injustice in the assessments.

In the twenty-one States having such boards, the financial officers in twelve state that they are a success, in eight very doubtful, and in one an entire failure. They all agree, however, that it depends largely upon the qualifications of the men placed on said boards.

Of these twenty-one States having equalizing boards four are classed as Southern.

The best results are thought by some to be accomplished by having a State convention of assessors to meet the State board of equalization when the values of real estate are being adjusted. Missouri and Indiana particularly seem to have been imbued with that conviction, and last spring Governor

Stone, of Missouri, at the unanimous request of the State Board of Equalization of that State, invited the assessors to meet in convention and co-operate with the board in its work. Of course such a convention of assessors was not expected annually, for the valuations fixed upon for real estate were supposed to stand for a number of years.

Florida established a State Board of Equalization, on January 30, 1871, to be composed of eight members. It was a joint legislative committee of three from the Senate and five from the House, appointed by the presiding officers of those two bodies. Its incapacity was stamped upon its surroundings at its birth, and its short existence ended in a dismal failure.

#### INEQUALITY BETWEEN REAL AND PERSONAL PROPERTY.

While inequality of assessments upon visible property is a question of the highest import, the question of subjecting the invisible property to bear its just proportion of the burthens of government, is equally important, and fully as difficult. It is a question that seems to have defeated the efforts of the entire country.

The Governor of Virginia, in a message to the Legislature of that State under date of December 12, 1893, said: "From 1870 to 1880, the census returns show that the assessed valuation of the personal property of the United States decreased one million and a quarter, and from 1880 to 1890 the decrease was even greater; the real estate increasing during the same period more than five billions, while the fact is conceded that the value of real estate and personal property increase, as a rule, *pari passu*."

If such be the case one would suppose from the decrease in the value of personal property, that the country was rapidly rushing to bankruptcy.

The mere statement of the facts carries the conviction that the vast wealth of the country, embraced in credits, bonds, mortgages, stocks and other invisible property, is not represented on the tax books, and does not bear its just proportion of the burthens of government.

Florida unfortunately is no exception to the rule. In 1887 the assessed value of personal property in this State amounted to \$19,357,499. In 1894, seven years thereafter, it had declined to \$17,484,969.

Can anyone believe that the personal wealth of Florida, including the invisible property alluded to above, decreased \$1,872,530 in the last seven years, and that, too, in view of the fact that \$869,435 in the shape of bank stock was added

to the personal assessment for the first time the past year? If so, his credulity should at once secure for him a guardian.

It is estimated by those best informed upon the subject that the personal property of a Commonwealth, including of course credits, bonds, mortgages, stocks, etc., is about equal to the value of its real estate. While this proportion may not be observed in an agricultural State like Florida, yet it is doubtful if there appears upon her assessment rolls more than one-fourth of the value of her personal property; and three-fourths of that class of property, better able than any other to bear the burthens of taxation, escape entirely.

The numerous remedies that have been suggested for inequality of assessments but emphasize the difficulties surrounding this greatly discussed question. Aside from the State boards of equalization, numerous other suggestions have been made. Some suggest that the State secure its entire revenue from personal property, or a license and income tax, leaving the real estate for county taxation, that the State may avoid the difficult and delicate question of equalizing its value in and between the counties.

Other suggestions are for the counties to be assessed according to wealth or population, such sums as may in the aggregate be necessary for the support of the State government, thus leaving it to the counties to make their own equalization. A few of these suggestions are merely repeated to show the vexed nature of the question, as they are open to very cogent criticism.

Certainty, equality and productiveness are the chief essentials of a good tax law; they are the canons and best embodiment of financial wisdom, as approved by the most eminent economists. Many of these numerous financial suggestions jeopardize these maxims, and the law making powers should weigh well all proposed reforms, for it is not every change that procures improvement.

The equalization of values is of the highest importance to the end that all may contribute equally to the support of government, and we all should desire that equality upon the constitutional basis of the "just valuation of all property both real and personal." To simply raise the value, however, of real estate and visible personal property without a just equalization and leave still untouched the vast millions of invisible property, that can best contribute to the government which gives it security and protection, will increase rather than alleviate present complaints.

My efforts have been simply to present some salient facts gathered from the laws, etc., of other States, not pretending to give positive remedies for difficulties that have baffled

statesmanship for centuries. Copies of the laws creating boards of equalization in the several States have been secured, which will be at the service of the appropriate committees, with such suggestions as shall be deemed beneficial. At the same time some needed changes of a minor nature in our revenue laws will be presented.

#### BANK TAXATION.

Chapter 4117, Laws of Florida, provides for the assessment and collection of taxes on bank stock. Under it, all shares of stock in banks incorporated and existing under the laws of the United States, or of this State, have to be assessed for taxation.

Paragraph 12, section 9, of Chapter 4115, Laws of Florida, requires all banks to pay a license tax, graded according to the amount of capital stock. The United States courts have held that States could not collect a license tax from a national bank, and confines her powers of taxation to the capital stock of such banks. The State banks, however, under our laws, are subject to both the license tax and the tax on capital stock. This is manifestly unjust, and it is respectfully submitted that banks coming under the provisions of Chapter 4117, and taxed on their capital stock, should not be required to pay a license tax also.

The year just closed is the first that bank stocks were ever assessed, and the tax made payable by the banks. There should not be the great inequality in the assessments of this class of property as it appears on the assessment rolls of the respective counties.

#### TAXATION.

In his "Constitutional Law of the United States," Dr. H. von Holst says: "The ideal of tax legislation in all modern civilized States, must be to have each individual bear the public burthens in the exact proportion that his ability to pay taxes bears to the tax paying ability of the entire population. The realization of this ideal is impossible. It can be approached only by combining different taxes in such a way as to make their defects balance each other."

The most satisfactory legislation looks to securing revenue from those sources best able to bear it, and in some of the States, notably Delaware and Pennsylvania, it has progressed so far as to eliminate all taxes for State purposes from real estate. While Florida cannot advance very rapidly in that direction, she should at least take every step forward that her conditions will permit.

The legislation of the last session, taxing the stock of

national banks, increasing the revenue from insurance companies, securing some interest from the idle moneys in the State Treasury, taxing sleeping cars a small per cent. of their incomes derived from business in the State, was all in the direction of securing revenue from more fruitful sources, to the end that the burthen might be better equalized, and ultimately greatly lowered, upon all classes of property. This report only shows the income from some of those sources for the last five months of 1893. The increase due for 1894, being payable in January of this year, will appear in the next annual report from this office. Let us hope that future Legislatures will report progress in similar directions.

#### TAX ON LITIGANTS.

The last Legislature provided for the payment of one dollar before docketing any suit in civil actions in any courts of the State, other than Justices of the Peace.

Those who have investigated the question contend that a very small percentage of the people ever have any need of civil suits in our higher courts, but are annually compelled to pay taxes for the payment of jurors and court expenses for the benefit of the few, many of whom from disposition and habit become chronic litigants.

Several States, acting upon this theory, placed a small tax, sometimes a percentage on the amount for which judgment is given, sometimes a jury tax in such civil suits, and a considerable revenue is derived from those sources.

In this connection it is proper to suggest that as the clerk of the Circuit court collects the \$1.00 now charged for docketing civil cases in his court, he should be allowed a percentage for the amount collected. If the theory is carried further, and a percentage on the amount of the judgment is required, or a jury tax allowed to be collected by the clerk, there is every reason why he should receive a compensating percentage.

#### COLLATERAL INHERITANCE TAX.

Many of the States collect a revenue from a tax on collateral inheritance. Not to lay a burthen upon the immediate succession, a descent of property from husband to wife, wife to husband, parent to child, or child to parent; but only on such property as through the protection of the statute comes into the possession of persons or corporations who have no such direct claims upon those from whom it is derived. When property passes to a new owner who has not such direct claim to it, there can be no reasonable objection to its paying a tax to the State whose laws allow and protect it. It is a tax that

is rapidly growing in favor with lawmakers, and while the amount derived in this State might possibly be small for years to come, yet it would be in the direction of advanced financial thought, and tending to the reduction of the tax rate.

#### SPECIAL LEGISLATION.

In some of the States a tax or fee is charged for special or private legislation. And why not? Our Legislature costs the taxpayers between eleven and twelve hundred dollars per day, and why should the time be spent in considering acts for special or private purposes, when the public needs require constant consideration?

If one will take the time to note the number of pages in the published volumes of our laws, devoted to such special legislation, the magnitude of the work will be apparent. We have general laws for such purposes, and if they do not sufficiently cover the field, then broaden them, and prevent the Legislative journals from being encumbered with the consideration of private and special bills, to the delay and detriment of the public demands.

The tax or fee should be paid before the measures could be introduced, and be large enough to at least partially compensate the State for the time lost, and cost of printing and binding. Such a law would relieve the Legislature, and give abundant time for the consideration of public business, and with proper general laws, work no hardship to citizens or other individuals.

What is the use of general incorporation laws, if public legislation is to be delayed by continuous special applications for charters?

What necessity for a general banking law, if the law making power is to be constantly appealed to for special and private acts? To repeat, if the general laws are not sufficient make them so, and let the time of the Legislature be given to public business. If that time is claimed for private interests, then let such interests contribute to the expense.

#### PENSIONS.

The report from this office to the last Legislature gave the expenditure for pensions for the previous year at \$36,593.77. Upon this basis there was appropriated \$40,000.00 per annum for pensions. This amount would have been abundantly sufficient had it not been for the change in the pension law.

Chapter 4180, Laws of Florida, greatly broadened the scope



of previous legislation, and necessarily increased the expenditures. The amount due to day (January 1, 1895), for the last quarter of 1894, shows conclusively that it will require \$55,000.00 annually to meet the expense of those already on the pension roll. There are now claims before your Excellency aggregating \$10,000.00 per annum more, with applications constantly coming in. It was thought by some that this last legislation would only add about \$5,000.00 to this class of expenditures. Experience, however, is demonstrating that it will probably require \$30,000.00 annually to meet the increase made by the last Legislature, making a total expenditure of \$70,000.00 per annum for the cost of pensions.

As the amount appropriated for the first six months of the present year will be exhausted by payments to be made for the last quarter of 1894, a full annual appropriation will have to be made for 1895, as well as for 1896.

#### DEPOSITING PUBLIC MONEYS.

Chapter 4157, Laws of Florida, authorizes the Governor, Treasurer and Comptroller to deposit the public moneys in those banks in the State offering the best inducements as to interest and security. The revenue derived from that source for the last fiscal year amounted to \$2,371.94, more than enough to pay the Treasurer's salary.

The law is in conformity with the practice of many other States, and, while bringing in a revenue, will have a most beneficial effect in eliminating the position of State Treasurer from being a prize to be contested for by moneyed institutions. There was a growing feeling with conservative citizens, that there existed a strong tendency in that direction in our own State, and we were drifting to a condition when capacity would be a secondary consideration to securing the deposits for particular interests.

When public funds are to be deposited in banks giving the best inducements as to interest and security, it greatly lessens, if it does not destroy, this prompting motive, as well as furnishing some pecuniary assistance to the State.

To require all the various funds of the State to be kept in the State Treasury, would necessitate an additional expense as well as a discount for collecting warrants in all distant portions of the State. To obviate that expense as well as the discounts upon educational, as well as other warrants drawn upon the Treasury, the public funds have been kept in various banks in different sections of the State. It is thus a convenience to the people, but there is no valid reason why the banks should not furnish security for, and pay interest upon, any surplus they may hold. The law should be more

definite in defining what character of securities the banks shall be required to give, hence the Treasurer would be authorized to deposit the funds and also defining the method the Treasurer should pursue in selling such securities in case of default.

#### CONVENTION BONDS.

The Constitutional Convention of 1863 issued \$30,000.00 of eight per cent. bonds to defray its expenses, and a special tax was levied to liquidate them. All of said bonds were paid except fifteen, of \$100 each, making a total of \$1,500.00.

Reports from this office again and again referred to the non presentation of these bonds, and in 1885 they were dropped from the lists of the State's liabilities, the natural presumption being that they had been destroyed or lost.

A few months ago one of these bonds of \$100 was presented at this office for settlement, but, there being no appropriation for such a purpose, payment had to be deferred for Legislative action. It is respectfully suggested that the Legislature authorize the Comptroller to draw his warrant on the Treasurer for the payment of the principal and interest to date of maturity of any of these remaining fifteen convention bonds that may be presented.

#### LICENSE FOR SELLING LIQUORS.

The State assumes to regulate the sale of spirituous, vinous or malt liquors by granting licenses to sell the same under certain restrictions. Those licenses, being expensive, lead to numerous devices to avoid their payment. The trouble is aggravated by the inefficiency of the law to ferret out these devices and the inadequacy of the penalty should a conviction follow.

When the State issues a liquor license, the holder should be entitled to the same protection as those who receive other licenses, and the penalty should be of such magnitude as to deter persons from a violation of the law,

Constant complaints are made by persons holding such licenses, that the law is being violated, and collectors are powerless, under certain conditions, to procure such evidence as is necessary to secure convictions. In other cases the guilty parties temporarily abandon the business upon the meeting of the Circuit Court, and move to other localities to continue in disregarding the law. Should, however, a conviction be secured, a small fine is paid, and the business frequently continued.

The evil should be vigorously dealt with. The scope and power of officials should be sufficiently broadened to enable

them to act promptly and efficiently, and the penalty should always carry with it imprisonment, as well as a fine amounting to at least as much as the State and county tax. It is not creditable to our laws to have such numerous complaints of their constant violation.

#### PRINTING DELINQUENT TAX LISTS.

Owing to a change in the method of advertising the delinquent tax lists by Chapter 4111, Laws of Florida, there was no advertisement of such lists in 1891. The Legislature of 1893 going back to the former system of tax sales, rendered it necessary to advertise the delinquent tax lists of 1892 and 1893, in 1894. This accounts for the unusually large amount of warrants issued under that head during the past year, the advertisement of two years falling in one.

#### INSURANCE LAWS.

The development and progress of the business of insurance necessitates a thorough investigation of the laws bearing upon so important a question. Doubts have arisen as to the qualifications of various companies and associations applying for admission to enter the State. Other associations and companies are transacting business in the State without proper authority.

It is believed that many utterly worthless insurance and investment schemes are operated to defraud the people.

The State Treasurer, as Chairman of the Board of Insurance Commissioners, will present these matters to your Excellency more in detail, and suggest needed changes in the insurance laws, to the end that no unauthorized company, however sound, can under any circumstances do business in the State, and the people at the same time be protected from insurance and investment schemes organized to swindle.

Immense sums of money are drawn annually from our State for the purposes of insurance, and it is unfortunate that we have not home companies to transact the business, and thus retain within our limits those accumulations, to be utilized for the development of our varied resources.

#### STATE ATTORNEYS.

I see no reason for changing the suggestion made two years ago that State attorneys should be paid a salary commensurate with their duties. The more reflection given the subject, the more cogent the reasons appear.

The conviction fees should remain as now established by

law, but they should be collected and paid over to the County Treasurer to assist the counties in meeting the costs in criminal prosecutions.

#### APPROPRIATIONS AND DEFICIENCIES.

The estimates for appropriations are carefully calculated, and it is hoped they will not be lowered unless the laws requiring the expenditures are changed. If the laws require expenditures, the reduction of appropriations does not lessen the State's obligations, but only creates deficiencies, and there is no economy in having deficiencies, as they have to be met.

The increase of inmates in the Asylum, and the expense incident to a sewerage system, have produced a shortage in the appropriation for that institution.

The employment of stenographers was much greater the past than the previous years, and it will be necessary to appropriate \$1,100 to cover such employment. No appropriation is asked for that purpose beyond the present deficiency, as it is considered that the State is no longer liable for those expenses.

It is not deemed necessary, however, to consume the time of the Legislature in passing a deficiency bill for the sums that these two appropriations are left in arrears, but have to the extent necessary added the required amounts to general appropriation estimates for the last six months of the present year.

#### ELECTIONS.

As it relates to the expenses of government, it is not deemed inappropriate to express the hope that the Legislature will inquire into the necessity of longer continuing the expenses incident to the methods of having dual elections biennially. Leaving out all other considerations, it is an additional expense to the people, that in the judgment of many, is no longer necessary. Such a change would of course require an amendment to the constitution.

#### A STATE EXAMINER.

Under Section 2191, Revised Statutes, the Comptroller is authorized to appoint a suitable person to make an examination of the affairs of banking companies. The compensation for such examiner is to be at the rate of five dollars for each day employed in such examination and mileage, to be paid by the bank examined, and which may be recovered by suit against the corporation.

The number of persons qualified to properly examine a bank is limited, and persons possessing such qualifications,

generally have lucrative employment. They will not surrender even temporarily their permanent business, and advance their own expenses for such compensation, to be secured from the bank examined, at the end of a possible law suit.

Under Section 414, Revised Statutes, the Governor is authorized to designate an agent for any county to examine the accounts, books, etc., of persons authorized to receive public moneys. In interviews with your Excellency upon the question, the difficulty of securing temporarily the services of competent agents, has been made manifest. Both laws are greatly weakened if not destroyed in their efficiency by the same cause.

The most efficient way to meet the trouble is to have a public examiner for the entire State, whose time will be devoted exclusively to the work. Such examiner should be appointed for four years, with a salary payable by the State, that will command a qualified person. His duties should embrace the examination of banks, as well as the accounts of all officers, State and county. All banks examined should be required, under penalty that would enforce prompt compliance, to pay a sum into the Treasury of the State sufficient to cover the expenses and per diem of the examiner while engaged in such investigation.

The frequent examination of the accounts of all officers who handle public moneys, would alone secure results that would more than compensate the State for the expense. It would properly attest the superior worth of the large number of efficient officers in our State, and stimulate others to follow their example.

#### STATE BOARD OF HEALTH.

Warrants amounting to \$31,568.29, have been issued during the year on account of expenses of the State Board of Health. The amounts collected at quarantine stations for the last year and held by the Board, will undoubtedly be communicated to your Excellency in the official report of the State Health Officer.

At the request of the Board, your Excellency, under date of May 21st, 1894, directed this office to "fix the assessment for expenses of the State Board of Health at one-half mill."

The gross levy under such assessment amounted to \$52,130.31, which is now being collected with the other State taxes.

## TABULATED STATEMENTS.

Tabulated statements are herewith submitted, showing:

Receipts at the Treasury for the year ending December 31, 1894.

Balance in Treasury January 1, 1895, and its distribution among the several funds.

Receipts on account of general revenue for the year ending December 31, 1894.

Disbursements on account of general revenue for the year ending December 31, 1894.

Bonded debt of State on December 31, 1894.

Warrants issued for the fiscal year ending December 31, 1894.

Estimated appropriations necessary for the last six months of the fiscal year 1895, for 1896, and first six months of the fiscal year 1897.

Statement of expenses of criminal prosecutions by counties for the fiscal year 1894.

Statement of expenses of jurors and witnesses by counties for the year 1894.

Assessment of railroad property in each county for the year 1894, made by the Comptroller, with "assistance and advice of the Attorney-General and Treasurer."

Assessment of the telegraph property of the State made by the Comptroller, with "assistance and advice of the Attorney-General."

Statement showing length and value of track and rolling stock of each railroad in the State as assessed for 1894.

Statement showing length and value of all telegraph lines assessed for 1894.

List of disabled soldiers and widows of soldiers receiving pensions from the State.

List of lunatics in the hands of private parties receiving compensation from the State December 31, 1894.

List of banks organized under Chapter 3864, Laws of Florida, and their condition at close of business on December 29, 1894.

Value of property, with gross amount of State taxes assessed for the year 1894, including licenses and auction tax.

Abstract of assessment rolls, showing the property assessed for the year 1894 in the several counties of the State.

Very respectfully,

W. D. BLOXHAM,

Comptroller.

## Receipts and Disbursements.

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The aggregate balance in Treasury, January 1, 1894, was...	\$136,773 02	
Total receipts at the Treasury from all sources and on all accounts for the year ending December 31, 1894.....	883,220 27—	\$1,019,993 29
Total expenditures for year ending December 31, 1894.....		762,740 76.
		<hr/>
Balance in Treasury January 1, 1895.....		\$257,252 53

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This balance is distributed among the different funds as follows:

General Révenue, applicable to current expenses, including interest on bonded debt.....	161,043 18	
Common School fund, principal	30,666 01	
One-mill School tax.....	42,814 36	
State Board of Health.....	1,943 30	
Seminary fund, principal.....	1,429 53	
Department of Agriculture ...	5,093 29	
Agricultural College fund ....	4 98	
Common School fund, interest.	13,626 35	
Blind, Deaf and Dumb.....	44 10	
Sinking Fund Bonds of 1873..	547 68	
Sinking Fund Bonds of 1871..	39 75—	257,252 53

## General Revenue Account.

The receipts and disbursements on General Revenue Account for the year ending December 31st, 1894, were:

### RECEIPTS.

Balance as per report, January 1, 1894.....	\$ 41,130 93
License Tax, December 31, 1894.....	172,901 54
Taxes 1894.....	5,659 33
Taxes 1893.....	437,656 44
Taxes 1892.....	15,532 84
Costs Criminal Prosecutions.....	1,789 93
Charter Tax.....	7,611 00
Phosphates.....	12,289 05
Commission Tax.....	1,877 00
License Tax, Civil Actions.....	3,962 70
One per cent Insurance Premium Tax.....	8,235 35
Revised Statutes.....	660 00
Acts of Legislature.....	112 00
Juror and Witness Money refunded .....	74 15
Auction Tax.....	351 04
Interest on Deposits.....	2,371 94
Asylum Pay Patients.....	225 00
Sleeping Car Tax.....	292 23
Hire of Convicts.....	14,000 00
Immigration Tax transferred.....	7,118 51
Printing refunded.....	5 00
	\$733,855 98

### DISBURSEMENTS.

Dec. 31, 1894.	
Salaries, Executive Department.....	\$21,262 50
Salaries, Judicial Department.....	34,000 00
Contingent expenses of State.....	915 04
Stationery, Executive and Legislative Dep'ts.....	819 83
Expenses, collection of revenue .....	56,034 41
Pensions.....	50,499 58
Maintenance of Lunatics .....	47,381 29
Printing.....	9,446 49
Post-mortem Examinations .....	699 30
Janitor, Supreme Court .....	300 00
Jurors and Witnesses.....	89,315 40
Contingent expenses, Supreme Court.....	1,633 48
Criminal prosecutions .....	99,428 75



Watchman at capitol.....	499 99
Janitor at capitol.....	300 00
Rewards, apprehending criminals.....	1,805 23
Contingent expenses of Capitol.....	3,001 26
Expenses, Normal schools.....	8,855 85
Blind, Deaf and Dumb Institute.....	8,672 25
Expenses, Florida State Troops .....	2,864 91
Encampment, Florida State Troops.....	5,000 00
Salary, Chaplain State convicts .....	275 00
Stenographers in Circuit courts.....	1,169 63
Expenses, Circuit court judges acting as Supreme judges .....	24 70
Phosphates .....	2,419 33
Secretary, Supreme court judges.....	1,500 00
Salary, Adjutant General.....	1,000 00
Appropriation, West Florida Seminary.....	2,000 00
Appropriation, East Florida Seminary .....	2,000 00
Stenographer for Governor .....	570 00
Printing Delinquent Tax lists .....	37,642 40
Township plats, and lists of State and United States land entries .....	360 00
Contingent expenses, Superintendent of Public Instruction .....	500 00
Librarian, Supreme court.....	300 00
Purchase of books for Supreme Court library...	547 58
Confederate Soldiers' Home.....	370 57
Revenue refunded .....	25
Interest on loan .....	8,750 00
Costs adjudged against the State in civil cases .....	138 86
State Board of Health.....	6,062 62
Printing Supreme Court reports.....	2,039 75
Insurance on State buildings.....	12 50
Interest on bonded debt.....	62,394 00
Balance.....	161,043 18
	<hr/>
	\$733,855 98

## Bonded Debt of State.

### BONDS OF 1871.

Seven per cent. bonds, 1871, interest payable annually, January 1st.

Amount issued.....	\$350,000 00
Deduct amount in Sinking Fund.....	82,300 00
	<hr/> \$267,700 00
Deduct amount in School, Seminary and Agricultural College Funds.....	\$175,600 00
	<hr/> \$92,100 00

### BONDS OF 1873.

Six per cent. bonds, 1873, interest payable semi-annually, January and July:

Amount issued.....	\$925,000 00
Deduct amount in Sinking Fund....	160,200 00
	<hr/> \$764,800 00
Deduct amount in School, Seminary and Agricultural Funds .....	499,200 00
	<hr/> \$265,600 00

Total seven and six per cent. bonds in hands of individuals..... \$357,700 00

## Warrants Issued.

From January 1, 1894, to December 31, 1894, inclusive, under  
the following heads of expenditures.

Salaries, Executive Department .....	\$ 21,262 50
Salaries, Judicial Department .....	34,000 00
Maintenance of Lunatics .....	47,002 33
Jurors and Witnesses .....	87,847 87
Expenses Collection of Revenue .....	55,419 69
Printing .....	9,450 18
Criminal Prosecutions .....	96,382 63
Salary of Librarian of Supreme Court .....	300 00
Confederate Soldiers' Home .....	370 57
Stenographer for Governor .....	570 00
Revenue Refunded .....	25
Contingent Expenses of Supreme Court .....	1,635 53
Purchase of Books for Supreme Court Library ..	503 83
Appropriation for Janitor at Capitol .....	300 00
Appropriation for Watchman at Capitol .....	499 99
Stationery for Executive and Legislative Depart- ments .....	819 83
Post Mortem Examinations .....	729 30
Appropriation for Janitor of Supreme Court ....	300 00
Stenographers in Circuit Courts .....	1,169 63
Expenses of Florida State Troops .....	2,814 73
Rewards for and Arrest of Fugitives from Jus- tice .....	1,605 23
Contingent Expenses of State .....	861 28
For Township Plats and Lists of United States and State Land Entries .....	360 00
Institute for the Blind, Deaf and Dumb .....	8,672 25
Contingent Expenses of Superintendent of Public Instruction .....	500 00
Pensions .....	50,911 35
Expenses of Colored Normal Schools .....	4,849 47
Expenses of White Normal Schools .....	3,782 82
Expenses of East Florida Seminary .....	2,000 00
Expenses of West Florida Seminary .....	2,000 00
Salary of Adjutant General .....	1,000 00

Contingent Expenses of Capitol .....	3,006 02
Seminary Fund, Interest.....	5,807 00
Department of Agriculture .....	8,953 54
Expenses of State Board of Health.....	31,568 29
Interest on Loan.....	8,750 00
Printing Delinquent Tax Lists .....	37,642 40
Common Schools (one mill tax, 1893 and 1894) ..	103,254 95
Salary of Secretary to Supreme Court Judges ...	1,500 00
Salary of Chaplain for State Convicts .....	275 00
Phosphates .....	2,419 38
Common Schools, Interest (1894).....	35,305 97
Printing Supreme Court Reports .....	2,103 50
Costs Adjudged Against the State in Civil Cases,	138 86
Insurance on State Buildings .....	12 50
Encampment of Florida State Troops .....	5,000 00
Expenses of Circuit Judges Sitting on Supreme Bench .....	24 70
	<hr/>
	\$683,683 37

## Estimated Appropriations

Necessary for the current expenses of the State Government from July 1 to December 31, 1895, and also for the expenses of the Legislature, which convenes April 2, 1895.

For Salaries Executive Department . . . . .	\$ 6,750 00
Salaries Judicial Department . . . . .	16,786 50
Maintenance of Lunatics . . . . .	40,000 00
Jurors, and Witnesses before Grand Jury . . . . .	30,000 00
Expenses Collection of Revenue . . . . .	27,500 00
Chief Clerk in Comptroller's Office . . . . .	750 00
Private Secretary to Governor . . . . .	600 00
Clerk Supreme Court as Librarian, under Sec. 1321, Revised Statutes . . . . .	150 00
Clerk Supreme Court per diem, Sec. 1321, Revised Statutes . . . . .	469 50
Clerk Superintendent Public Instruction payable from interest on Common School Fund . . . . .	450 00
Clerk of Attorney General's Office . . . . .	450 00
Stenographer in Governor's Office . . . . .	360 00
Clerk in Treasurer's Office . . . . .	600 00
Contingent Expenses Supreme Court . . . . .	750 00
Purchase of Books for Supreme Court Li- brary . . . . .	250 00
Janitor at Capitol . . . . .	150 00
Watchman at Capitol . . . . .	250 00
General Printing and Advertising . . . . .	5,000 00
Bookkeeper in Comptroller's Office . . . . .	600 00
Printing Supreme Court Reports . . . . .	1,000 00
Stationery for Executive and Legislative De- partments . . . . .	500 00
Post Mortem Examinations . . . . .	500 00
Janitor of Supreme Court . . . . .	150 00
Costs Adjudged against the State in Civil Cases . . . . .	50 00
Expenses Circuit Judges Sitting on Supreme Bench . . . . .	150 00
Stenographers in Circuit Courts audited claims . . . . .	1,100 00
Expenses of State Troops, including encamp- ment and all other expenses authorized by law . . . . .	7,000 00
Contingent Expenses at Capitol . . . . .	1,500 00
Rewards for and Expenses of Arrest of Fugi- tives from Justice . . . . .	1,000 00

Contingent Expenses of State . . . . .	750 00
Lists of State and United States Land Entries for use of Assessors . . . . .	250 00
Blind, Deaf and Dumb Institute . . . . .	5,000 00
Traveling and Incidental Expenses of Super- intendent of Public Instruction . . . . .	250 00
Pensions . . . . .	55,000 00
Assistant Auditing Clerk, Comptroller's Office . . . . .	500 00
Expenses Normal School . . . . .	3,500 00
Clerk of Secretary of State . . . . .	600 00
Salary of Clerk for Supreme Court Judges . . . . .	750 00
Salary of Adjutant-General . . . . .	500 00
Expenses Bureau of Agriculture, Clerical Aid . . . . .	500 00
Legislative Expenses . . . . .	70,000 00
Add Interest on Bonds of 1871 and 1873, Payable by State Treasurer on Coupons. . . . .	40,000 00
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	\$322,416 00

## Estimated Appropriations

Necessary for the Current Expenses of the State Government  
for the Year 1896.

For Salaries, Executive Department . . .	\$13,500 00
Salaries, Judicial Department . . .	33,573 00
Maintenance of Lunatics . . .	60,000 00
Jurors, and Witnesses before Grand Jury . . .	60,000 00
Expenses of Collection of Revenue . . .	55,000 00
Chief Clerk in Comptroller's Office . . .	1,500 00
Private Secretary to Governor. . . .	1,200 00
Stenographer in Governor's Office . . .	720 00
Clerk in Treasurer's Office . . . .	1,200 00
Contingent Expenses of Supreme Court . . .	1,500 00
Purchase of Books for Supreme Court Li- brary . . . . .	500 00
Janitor at Capitol . . . . .	300 00
Watchman at Capitol . . . . .	500 00
General printing and advertising . . .	10,000 00
Bookkeeper in Comptroller's Office . . .	1,200 00
Printing Supreme Court Reports . . .	2,000 00
Stationery for Executive and Legislative Departments . . . . .	1,000 00
Post Mortem Examinations . . . . .	1,000 00
Janitor of Supreme Court . . . . .	300 00
Costs adjudged against the State in Civil Cases . . . . .	100 00
Expense Circuit Judges Sitting on Supreme Bench . . . . .	300 00
Expenses of State Troops, including en- campment and all other expenses author- ized by law . . . . .	10,000 00
Contingent Expenses at Capitol . . . .	3,000 00
Rewards for and Expenses of Arrest of Fu- gitives from Justice . . . . .	2,000 00
Contingent Expenses of State . . . . .	1,500 00
List of State and United States Land Entries for use of Assessors . . . . .	500 00
Blind, Deaf and Dumb Institute . . . .	10,000 00
Traveling and Incidental Expenses of Su- perintendent of Public Instruction . . .	500 00
Insurance on State Buildings . . . . .	2,000 00
Pensions . . . . .	70,000 00
Assistant Auditing Clerk, Comptroller's Office . . . . .	1,000 00
Clerk Supreme Court as Librarian, under Sec. 1321, Revised Statutes . . . . .	300 00

Clerk Supreme Court per diem, under Sec. 1321, Revised Statutes . . . . .	939 00
Clerk Attorney General's Office . . . . .	900 00
Clerk State Superintendent Public Instruction, payable from interest Common School Fund . . . . .	900 00
Expenses Normal School . . . . .	7,000 00
Clerk of Secretary of State . . . . .	1,200 00
Salary of Clerk for Supreme Court Judges . . . . .	1,500 00
Salary of Adjutant General . . . . .	1,000 00
Expense, Bureau of Agriculture, Clerical Aid . . . . .	1,000 00
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Add Interest on Bonds of 1871 and 1873, payable by State Treasury on Coupons . . . . . 80,000 00

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\$440,632 00



## Estimated Appropriations

**Necessary for the Expenses of the State Government for Six  
Months from January 1 to June 30, 1897.**

<b>For Salaries, Executive Department . . . . .</b>	<b>\$6,750 00</b>
Salaries, Judicial Department . . . . .	16,786 50
Maintenance of Lunatics . . . . .	30,000 00
Jurors, and Witnesses before Grand Jury . . . . .	30,000 00
Expenses Collection of Revenue . . . . .	27,500 00
Chief Clerk in Comptroller's Office . . . . .	750 00
Private Secretary to Governor . . . . .	600 00
Stenographer in Governor's Office . . . . .	360 00
Clerk in Treasurer's Office . . . . .	600 00
Contingent Expenses of Supreme Court . . . . .	750 00
Purchase of Books for Supreme Court Li- brary . . . . .	250 00
Janitor at Capitol . . . . .	150 00
Watchman at Capitol . . . . .	250 00
General Printing and Advertising . . . . .	5,000 00
Bookkeeper in Comptroller's Office . . . . .	600 00
Printing Supreme Court Reports . . . . .	1,000 00
Stationery for Executive and Legislative Departments . . . . .	500 00
Post Mortem Examinations . . . . .	500 00
Janitor of Supreme Court . . . . .	150 00
Costs Adjudged against the State in Civil Cases . . . . .	50 00
Expenses Circuit Judges Sitting on Su- preme Bench . . . . .	150 00
Expenses of State Troops, including all ex- penses author zed by law, excepting En- campment . . . . .	3,000 00
Contingent Expenses at Capitol . . . . .	1,500 00
Rewards for, and Expenses of Arrest of Fu- gitives from Justice . . . . .	1,000 00
Clerk Supreme Court as Librarian under Sec. 1321, Revised Statutes . . . . .	150 00
Clerk Snpreme Court per diem, Sec. 1321, Revised Statutes . . . . .	489 50
Clerk Superintendent Public Instruction, payable from interest on Common School Fund . . . . .	450 00
Clerk Attorney General . . . . .	450 00
Contingent Expenses of State . . . . .	750 00
Lists of State and United States Land Entries for use of Assessors . . . . .	250 00

Blind, Deaf and Dumb Institute . . . . .	5,000 00
Traveling and Incidental Expenses of Superintendent of Public Instruction . . . . .	250 00
Pensions . . . . .	35,000 00
Assistant Auditing Clerk Comptroller's Office . . . . .	500 00
Expenses Normal Schools . . . . .	3,500 00
Clerk of Secretary of State . . . . .	600 00
Salary of Clerk of Supreme Court Judges . . . . .	750 00
Salary of Adjutant-General . . . . .	500 00
Expenses Bureau of Agriculture, Clerical Aid . . . . .	500 00
Add Interest on Bonds of 1871 and 1873, Payable by State Treasurer on Coupons. . . . .	40,000 00
	\$217,316 00

No estimate for the State Board of Health has been made, as the special levy of \$52,130.31, under Section 784, Revised Statutes, referred to in this report, takes the place of any general appropriation.

## EXPENSE of Criminal Prosecutions, by Counties, for 1894.

COUNTIES.	Sheriffs and Deputies.	Justices of the Peace, Constables, etc.	County Judges.	Clerks of Circuit Courts.	Clerks of Criminal Courts.	County Solicitors.	Totals.
Alachua.....	\$ 3,963 65	\$ 361 46	\$ 39 78	\$ 194 83	\$ .....	\$ .....	\$ 4,558 62
Baker.....	299 15	41 88	13 92	41 88	13 92		364 95
Bradford.....	1,736 70	23 56	194 09	43 23	43 23		1,997 59
Broward.....	2,198 85	101 69		86 71			2,382 16
Calhoun.....	338 05	1 96	13 05	12 87			365 93
Citrus.....	2,361 23	169 79		115 28			2,646 32
Clay.....	538 95	15 70	46 92	21 40			959 97
Columbia.....	3,090 76	622 95		409 41			4,063 12
Dade.....	582 60	45 56	33 64	17 04			678 84
DeSoto.....	820 45	48 97	20 54	68 96	14 61		973 53
Duval.....	6,843 51	958 72	105 96	14 24	1,042 64	1,840 00	10,833 07
Escambia.....	4,259 05	908 42	260 10	21 77	344 99	765 00	6,557 38
Franklin.....	317 70	89 27	75 31	9 35			491 63
Gadsden.....	691 40	122 98	41 34	59 66			1,115 38
Hamilton.....	131 63	38 85	125 24	115 28			1,591 20
Hernando.....	381 25	17 21	16 66				415 12
Hillsborough.....	3,851 20	873 42	853 23	13 23	482 82	1,100 00	6,620 40
Holmes.....	82 10	81 15	27 53				140 78
Jackson.....	3,321 72	242 66	16 43	217 99			3,798 80
Jefferson.....	589 80	497 27	66 45	30 98			1,184 50
Lafayette.....	485 30	6 16		86 61			577 07
Lake.....	1,747 09	182 36	66 07	34 79	168 88	240 00	2,393 19
Lee.....	322 96			48 53			371 49
Leon.....	2,317 51	458 78	265 94	117 53			3,159 81
Levy.....	293 75	40 80	4 31	4 39			343 25
Liberty.....	41 8		8 04	7 94			57 78
Madison.....	720 65	26 67	79 77	44 49			871 58
Manatee.....	133 45			10 80			144 25
Marion.....	3,092 35	822 84	63 20	26 14	231 48	650 00	4,632 01
Monroe.....	1,674 55	969 06	330 04	49 53			3,013 18
Nassau.....	701 22	195 50	108 55	25 15			1,030 42
Orange.....	1,680 53	293 81	16 72	71 08	261 56	350 00	2,673 65
Osceola.....	404 35	35 82	28 94	37 85			506 86
Pasco.....	391 10		27 20	18 34			436 64
Polk.....	2,475 03	33 75	23 58	209 05			2,739 41
Putnam.....	2,193 30	533 33	150 22	9 18	182 25	615 00	3,688 23
St. Johns.....	1,568 55	539 54	5 60	43 06			2,126 75
Santa Rosa.....	1,677 50	2 20	110 77	118 40			1,908 87
Sumter.....	959 95	110 00	17 30	37 81			1,115 06
Suwannee.....	2,376 71	92 29	42 97	225 41			2,737 41
Taylor.....	106 16			11 61			117 76
Volusia.....	2,329 30	144 43	81 84	11 39	118 77	175 00	2,855 73
Wakulla.....	357 95	7 96	49 06	19 79			434 76
Walton.....	734 10	34 94	26 57	51 12			846 73
Washington.....	585 05	16 70		62 32			664 07
Totals.....	\$67,429 07	\$9,324 08	\$3,004 91	\$2,871 83	\$2,799 81	\$5,765 00	\$91,194 19
STATE ATTORNEYS.							
1st Judicial Circuit.....							\$690 00
2d " ".....							550 00
3d " ".....							875 00
4th " ".....							800 00
5th " ".....							740 00
6th " ".....							531 30
7th " ".....							405 00
Costs adjudged against the State.....							4,191 30
Clerk of the Supreme Court.....							341 47
							655 67
Total expenditures on account of criminal prosecutions for 1894 .....							\$96,382 63

# Expenses of Jurors and Witnesses,

By Circuits and Counties for 1894.

	Expenses by Counties.	Expenses by Circuits.
<b>First Judicial District:</b>		
Santa Rosa . . . . .	\$2,008 60	
Walton . . . . .	2,302 60	
Escambia . . . . .	4,204 95	
Holmes . . . . .	828 15	
Washington . . . . .	1,955 00	
Jackson . . . . .	4,595 74—	\$15,895 04
<b>Second Judicial District:</b>		
Gadsden . . . . .	2,910 15	
Liberty . . . . .	383 25	
Calhoun . . . . .	711 10	
Franklin . . . . .	922 65	
Leon . . . . .	2,589 60	
Wakulla . . . . .	802 00	
Jefferson . . . . .	875 85—	9,194 60
<b>Third Judicial District:</b>		
Madison . . . . .	1,552 60	
Taylor . . . . .	577 60	
Lafayette . . . . .	2,866 65	
Hamilton . . . . .	2,909 40	
Suwannee . . . . .	3,180 60	
Columbia . . . . .	3,311 05—	14,397 90
<b>Fourth Judicial District:</b>		
Nassau . . . . .	344 35	
Duval . . . . .	4,998 90	
Baker . . . . .	462 10	
Bradford . . . . .	1,180 00	
Clay . . . . .	915 60	
St. Johns . . . . .	1,186 15—	9,087 10
<b>Fifth Judicial District:</b>		
Putnam . . . . .	2,285 51	
Alachua . . . . .	3,252 27	
Levy . . . . .	824 00	
Marion . . . . .	4,569 70	
Sumter . . . . .	737 45	
Citrus . . . . .	1,648 95	
Hernando . . . . .	554 75—	13,872 63

## Sixth Judicial District:

Hillsborough . . . . .	5,096 20	
Manatee . . . . .	551 05	
Polk . . . . .	2,743 15	
Monroe . . . . .	1,187 25	
DeSoto . . . . .	2,130 05	
Pasco . . . . .	966 55	
Lee . . . . .	835 20—	13,509 45

## Seventh Judicial District:

Volusia . . . . .	1,953 70	
Brevard . . . . .	1,279 55	
Orange . . . . .	2,442 20	
Dade . . . . .	1,118 85	
Osceola . . . . .	944 60	
Lake . . . . .	4,152 25—	11,891 15

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\$37,847 87

# RAILROADS.

STATEMENT showing the Assessment of Railroad and Telegraph Property for the year 1894 in each county, as assessed by the Comptroller, with the "assistance and advice of the Attorney-General and Treasurer."

## FLORIDA CENTRAL AND PENINSULAR RAILROAD CO.

### Alachua county.

Miles. Hdths.

35.00—Main track at.....	\$4,500	\$157,500 00	
29.00—Main track at.....	6,000	174,000 00	
3.22—Side track at.....	1,500	4,880 00	
Pro rata value rolling stock		50,129 31	—\$386,459 31

### Baker county.

26.25—Main track at.....	6,000	157,500 00	
.94—Side track at.....	1,500	1,410 00	
Pro rata value rolling stock		2,276 94	— 179,186 94

### Bradford county.

19.74—Main track at.....	6,000	118,440 00	
.40—Side track at.....	1,500	600 00	
Pro rata value rolling stock		15,019 40	— 134,059 40

### Clay county.

5.75—Main track at.....	6,000	34,500 00	
.50—Side track at.....	1,500	750 00	
Pro rata value rolling stock		4,660 94	— 39,910 94

### Columbia county.

19.00—Main track at.....	6,000	114,000 00	
1.37—Side track at.....	1,500	2,055 00	
Pro rata value rolling stock		15,190 93	— 131,245 93

### Duval county.

38.00—Main track at.....	7,000	266,000 00	
16.98—Main track at.....	6,000	101,880 00	
4.23—Side track at.....	2,333	9,868 59	
3.55—Side track at.....	1,750	6,212 50	
Pro rata value rolling stock		46,803 27	— 430,764 36

## Gadsden county.

35.56—Main track at.....	\$6,000	\$213,360 00	
.94—Side track at.....	1,500	1,410 00	
Pro rata value rolling stock		27,219 87—	\$241,089 87

## Hernando county.

6.25—Main track at.....	6,000	37,500 00	
.03—Side track at.....	1,500	45 00	
Pro rata value rolling stock		4,683 31—	42,228 31

## Hillsborough county.

35.59—Main track at.....	6,000	213,540 00	
5.10—Main track at.....	2,000	10,200 00	
1.96—Side track at.....	1,500	2,940 00	
Pro rata value rolling stock		31,806 24—	258,486 24

## Jefferson county.

18.50—Main track at.....	6,000	111,000 00	
4.38—Main track at.....	2,000	8,760 00	
1.60—Side track at.....	1,500	2,400 00	
Pro rata value rolling stock		18,255 96—	140,415 96

## Lake county.

14.50—Main track at.....	6,000	87,000 00	
9.00—Main track at.....	4,500	40,500 00	
1.68—Side track at.....	1,500	2,520 00	
Pro rata value rolling stock		18,777 98—	148,797 98

## Leon county.

26.00—Main track at.....	6,000	156,000 00	
11.00—Main track at.....	1,500	16,500 00	
1.27—Side track at.....	1,500	1,905 00	
Pro rata value rolling stock		28,539 85—	202,944 85

## Levy county.

60.20—Main track at.....	4,500	270,900 00	
4.67—Side track at.....	1,125	5,253 75	
Pro rata value rolling stock		48,376 80—	324,530 55

## Madison county.

34.50—Main track at.....	6,000	207,000 00	
1.71—Side track at.....	1,500	2,565 00	
Pro rata value rolling stock		27,003 61—	236,568 61

## Marion county.

41.45—Main track at.....	6,000	248,700 00	
3.66—Side track at.....	1,500	5,490 00	
Pro rata value rolling stock		33,640 78—	287,830 78

## Nassau county.

55.50—Main track at.....	\$6,000	\$333,000 00	
12.25—Main track at.....	1,500	3,375 00	
3.13—Side track at.....	2,000	6,260 00	
1.34—Side track at.....	1,500	2,010 00	
Pro rata value rolling stock		46,400 56—	\$391,045 56

## Orange county.

24.00—Main track at.....	4,500	108,000 00	
15.67—Main track at.....	4,000	62,680 00	
1.78—Side track at.....	1,125	1,946 25	
Pro rata value rolling stock		30,874 05—	203,500 30

## Pasco county.

21.00—Main track at.....	6,000	126,000 00	
.81—Side track at.....	1,500	1,215 00	
Pro rata value rolling stock		16,264 81—	143,479 81

## Sumter county.

36.00—Main track at.....	6,000	216,000 00	
1.59—Side track at.....	1,500	2,385 00	
Pro rata value rolling stock		28,032 74—	246,417 74

## Suwannee county.

27.00—Main track at.....	6,000	162,000 00	
1.34—Side track at.....	1,500	2,010 00	
Pro rata value rolling stock		21,134 55—	185,144 55

## Wakulla county.

9.25—Main track at.....	1,500	13,875 00	
.01—Side track at.....	375	3 75	
Pro rata value rolling stock		6,905 65—	20,784 40

## PENSACOLA AND ATLANTIC RAILROAD CO.

## Escambia county.

9.98—Main track at.....	7,000	69,860 00	
4.99—Side track at.....	2,333 33	11,643 32	
Pro rata value rolling stock		6,916 44—	88,419 76

## Santa Rosa county.

39.87—Main track at.....	7,000	279,090 00	
1.34—Side track at.....	1,750	2,345 00	
Pro rata value rolling stock		19 039 84—	300,474 84

## Walton county.

35.26—Main track at.....	7,000	246,820 00	
1.17—Side track at.....	1,750	2,047 50	
Pro rata value rolling stock		16,831 39—	265,698 89



## Holmes county.

20.52—Main track at.....	\$7,000	\$148,640 00	
.61—Side track at.....	1,750	1,067 50	
Pro rata value rolling stock		9,762 48—	\$154,469 98

## Washington county.

15.36—Main track at.....	7,000	107,520 00	
1.09—Side track at.....	1,750	1,907 50	
Pro rata value rolling stock		7,600 23—	117,027 73

## Jackson county.

39.43—Main track at.....	7,000	276,010 00	
1.35—Side track at.....	1,750	2,362 50	
Pro rata value rolling stock		18,841 18—	297,213 68

## Gadsden county.

.72—Main track at.....	7,000	5,040 00	
.15—Side track at.....	1,750	262 50	
Pro rata value rolling stock		401 96—	5,704 46

## PENSACOLA RAILROAD.

(Operated by the L. &amp; N. R. R. Co.)

## Escambia county.

43.29—Main track at.....	6,000	259,740 00	
8.18—Side track at.....	2,000	16,360 00	
Pro rata value rolling stock		100,396 00—	376,496 00

## JACKSONVILLE, TAMPA AND KEY WEST RAILWAY CO.

## Duval county.

11.37—Main track at.....	7,000	79,590 00	
2.44—Side track at.....	2,333 33	5,693 32	
Pro rata value rolling stock		22,863 70—	108,147 02

## Clay county.

28.00—Main track at.....	7,000	196,000 00	
3.23—Side track at.....	1,750	5,652 50	
Pro rata value rolling stock		51,704 08—	253,356 58

## Putnam county.

40.17—Main track at.....	7,000	281,190 00	
8.38—Side track at.....	1,750	14,665 00	
Pro rata value rolling stock		80,378 89—	376,233 89

## Volusia county.

44.58—Main track at.....	7,000	312,060 00	
6.43—Side track at.....	1,750	11,252 50	
Pro rata value rolling stock		84,452 27—	407,764 77

## Orange county.

4.80—Main track at.....	\$7,000	\$33,600 00	
3.49—Side track at .....	1,750	6,002 50	
Pro rata value rolling stock		13,625 50—	\$53,228 00

## FLORIDA SOUTHERN RAILWAY CO.

(Main Line).

## Putnam county.

28.66—Main track at.....	5,000	143,300 00	
5.92—Side track at .....	1,250	7,400 00	
Pro rata value rolling stock		33,031 30—	183,781 30

## Alachua county.

31.63—Main track at.....	5,000	158,150 00	
4.36—Side track at.....	1,250	5,450 00	
Pro rata value rolling stock		34,430 19—	198,030 19

## Marion county.

52.70—Main track at.....	5,000	263,500 00	
7.50—Side track at .....	1,250	9,375 00	
Pro rata value rolling stock		57,591 68—	330,466 68

## Sumter county.

17.85—Main track at.....	5,000	89,250 00	
.60—Side track at.....	1,250	750 00	
Pro rata value rolling stock		17,650 38—	107,650 38

## Hernando county.

10.52—Main track at.....	5,000	52,600 00	
1.26—Side track at.....	1,250	1,575 00	
Pro rata value rolling stock		11,269 45—	65,444

## Lake county.

23.28—Main track at.....	5,000	116,400 00	
3.58—Side track at .....	1,250	4,475 00	
Pro rata value rolling stock		25,695 89—	146,570 89

## FLORIDA SOUTHERN RAILWAY CO.

(Charlotte Harbor Division).

## Polk county.

17.60—Main track at.....	5,000	88,000 00	
2.18—Side track at .....	1,250	2,725 00	
Pro rata value rolling stock		11,646 86—	102,371 86

## DeSoto county.

57.65—Main track at.....	5,000	288,250 00	
3.92—Side track at.....	1,250	4,900 00	
Pro rata value rolling stock		36,253 64—	329,403 64

## SAVANNAH, FLORIDA AND WESTERN RAILWAY CO.

## Alachua county.

25.21—Main track at .....	\$7,000	\$176,470 00	
5.75—Side track at .....	1,750	10,062 50	
Pro rata value rolling stock		54,316 53	— \$240,849 03

## Columbia county.

18.70—Main track at .....	5,000	93,500 00	
12.47—Main track at .....	7,000	87,290 00	
2.46—Side track at .....	1,250	3,075 00	
1.67—Side track at .....	1,750	2,922 50	
Pro rata value rolling stock		61,930 68	— 248,718 18

## Hamilton county.

14.18—Main track at .....	7,000	99,260 00	
1.19—Side track at .....	1,750	2,082 50	
Pro rata value rolling stock		26,965 28	— 128,307 78

## Suwannee county.

40.67—Main track at .....	7,000	284,690 00	
3.41—Side track at .....	1,750	5,967 50	
Pro rata value rolling stock		77,334 39	— 367,991 89

## Gadsden county.

2.86—Main track at .....	7,000	20,020 00	
2.07—Side track at .....	1,750	3,622 50	
Pro rata value rolling stock		8,649 24	— 32,291 74

## Nassau county.

23.84—Main track at .....	7,000	166,880 00	
3.64—Side track at .....	1,750	6,370 00	
Pro rata value rolling stock		48,211 19	— 221,461 19

## Duval county.

13.65—Main track at .....	7,000	95,550 00	
8.05—Side track at .....	2,333 33	18,783 30	
Pro rata value rolling stock		38,070 70	— 152,404 00

## Jefferson county.

11.05—Main track at .....	6,000	66,300 00	
.67—Side track at .....	1,500	1,005 00	
Pro rata value rolling stock		20,561 69	— 87,866 69

## SILVER SPRINGS, OCALA AND GULF RAILROAD CO.

## Marion county.

31.79—Main track at .....	6,000	190,740 00	
1.48—Side track at .....	1,500	2,220 00	
Pro rata value rolling stock		12,329 86	— 205,289 86

## Citrus county.

44.80—Main track at.....	\$6,000	\$268,800 00	
1.47—Side track at .....	1,500	2,205 00	
Pro rata value rolling stock		17,147 66	—\$288,152 66

## WINSTON AND BONE VALLEY RAILROAD.

(Operated by the South Florida Railroad Co.).

## Polk county.

15.63—Main track at.....	4,000	62,520 00	
3.38—Side track at.....	1,000	3,380 00	— 65,900 00

## SOUTH FLORIDA RAILROAD CO.

## Orange county.

33.96—Main track at.....	7,000	237,720 00	
17.40—Main track at.....	6,000	104,400 00	
8.77—Side track at.....	1,750	15,347 50	
Pro rata value rolling stock		45,199 72	— 402,667 22

## Osceola county.

15.00—Main track at.....	7,000	105,000 00	
15.40—Main track at.....	6,000	92,400 00	
3.15—Side track at.....	1,750	5,512 50	
Pro rata value rolling stock		25,219 58	— 228,132 03

## Polk county.

58.23—Main track at.....	7,000	372,610 00	
23.55—Main track at.....	6,000	141,300 00	
5.63—Side track at.....	1,750	9,852 50	
Pro rata value rolling stock		61,547 60	— 585,710 10

## Hillsborough county.

37.50—Main track at.....	7,000	262,500 00	
1.04—Main track at.....	6,000	6,240 00	
3.32—Side track at.....	2,333	7,745 56	
4.48—Side track at.....	1,750	7,840 00	
1.03—Side track at.....	1,500	1,545 00	
Pro rata value rolling stock		35,608 03	— 321,478 59

## Pasco county.

24.00—Main track at.....	6,000	144,000 00	
1.10—Side track at.....	1,500	1,650 00	
Pro rata value rolling stock		18,867 67	— 164,517 67

## Hernando county.

14.29—Main track at.....	6,000	85,740 00	
3.43—Side track at.....	1,500	5,145 00	
Pro rata value rolling stock		13,320 12	— 104,205 12

## Sumter county.

.63—Main track at.....	6,000	3,780 00	
.94—Side track at .....	1,500	1,410 00	
Pro rata value rolling stock		1,180 17—	6,370 17

## Citrus county

13.99—Main track at.....	6,000	83,940 00	
1.30—Side track at .....	1,500	1,950 00	
Pro rata value rolling stock		11,493 49—	97,383 49

## Marion county.

8.04—Main track at.....	6,000	48,240 00	
.68—Side track at .....	1,500	1,020 00	
Pro rata value rolling stock		6,554 82—	55,814 82

## Levy county.

4.45—Main track at.....	6,000	26,700 00	
Pro rata value rolling stock		3,345 06—	30,045 06

## Alachua county.

23.13—Main track at.....	6,000	138,780 00	
1.17—Side track at .....	1,500	1,755 00	
Pro rata value rolling stock		18,266 31—	158,801 31

## SANFORD AND LAKE EUSTIS RAILWAY.

(Operated by Jacksonville, Tampa and Key West Railway Co.)

## Lake county.

20.58—Main track at.....	6,000	123,480 00	
.86—Side track at .....	1,500	1,290 00	
Pro rata value rolling stock		13,059 73—	137,829 73

## Orange county.

8.02—Main track at.....	6,000	48,120 00	
.87—Side track at .....	1,500	1,305 00	
Pro rata value rolling stock		5,415 07—	54,840 07

## ATLANTIC COAST, ST. JOHNS AND INDIAN RIVER RY.

(Operated by Jacksonville, Tampa and Key West Railway Co.)

## Volusia county.

20.75—Main track at.....	6,000	24,500 00	
.56—Side track at .....	1,500	840 00	
Pro rata value rolling stock		16,058 43—	141,398 43

## Brevard county.

15.00—Main track at .....	6,000	29,000 00	
1.57—Side track at .....	1,500	2,355 00	
Pro rata value rolling stock		12,486 49—	104,841 49

**DELAND AND ST. JOHNS RIVER RAILROAD.**  
(Operated by Jacksonville, Tampa and Key West Railway Co).

**Volusia county.**

4.00—Main track at.....	5,000	20,000 00	
1.40—Side track at.....	1,250	1,850 00	
Pro rata value rolling stock		5,550 00—	27,400 00

**SANFORD AND ST. PETERSBURG RAILROAD CO.**  
(Formerly Orange Belt Railroad.)

**Orange county.**

37.40—Main track at.....	3,000	112,200 00	
1.10—Side track at.....	750	825 00	
Pro rata value rolling stock		19,789 00—	132,814 00

**Lake county.**

22.10—Main track at.....	3,000	66,300 00	
.20—Side track at.....	750	150 00	
Pro rata value rolling stock		11,462 20—	77,912 20

**Sumter county.**

14.10—Main track at.....	3,000	42,300 00	
.20—Side track at.....	750	150 00	
Pro rata value rolling stock		7,350 20—	49,800 20

**Pasco county.**

41.10—Main track at.....	3,000	123,300 00	
.10—Side track at.....	750	75 00	
Pro rata value rolling stock		21,176 80—	144,551 80

**Hillsborough county.**

37.80—Main track at.....	3,000	113,400 00	
.40—Side track at.....	750	300 00	
Pro rata value rolling stock		19,634 80—	133,334 80

**Hernando county.**

4.00—Main track at.....	3,000	12,000 00	
.10—Side track at.....	750	75 00	
Pro rata value rolling stock		2,107 40—	14,182 40

**GEORGIA SOUTHERN AND FLORIDA RAILROAD CO.**

**Hamilton county.**

32.00—Main track at.....	6,000	192,000 00	
1.57—Side track at.....	1,500	2,355 00	
Pro rata value rolling stock		47,633 82—	241,988 82

## Columbia county.

22.70—Main track at.....	6,000	136,200 00	
1.16—Side track at.....	1,500	1,740 00	
Pro rata value rolling stock		33,855 91—	171,795 91

## Bradford county.

33.00—Main track at.....	6,000	198,000 00	
1.02—Side track at.....	1,500	1,530 00	
Pro rata value rolling stock		48,272 34—	247,802 34

## Clay County.

5.60—Main track at.....	6,000	33,600 00	
.40—Side track at.....	1,500	600 00	
Pro rata value rolling stock		8,513 64—	42,713 64

## Putnam county.

22.70—Main track at .....	6,000	136,200 00	
1.23—Side track at.....	1,500	1,845 00	
Pro rata value rolling stock		33,955 23—	172,000 23

## TAVARES, APOPKA AND GULF RAILROAD CO.

## Lake county.

25.00—Main track at.....	3,000	75,000 00	
.26—Side track at.....	750	195 00	
Pro rata value rolling stock		19,805 00—	95,000 00

## SOUTHWESTERN RAILROAD CO.

(Formerly Green Cove Springs and Melrose Railroad and Western Railroad of Florida )

## Clay county.

33.50—Main track at.....	1,500	50,250 00	
1.00—Side track at.....	375	375 00	
Pro rata value rolling stock		2,500 00—	53,125 00

## PENSACOLA AND PERDIDO RAILROAD CO.

## Escambia county.

7.80—Main track at.....	2,000	15,600 00	
1.70—Side track at.....	500	850 00	
Pro rata value rolling stock		7,550 00—	24,000 00

## PENSACOLA, ALABAMA AND TENNESSEE RAILROAD CO.

## Escambia county.

8.50—Main track at.....	2,000	17,000 00—	17,000 00
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## PENSACOLA AND ANDALUSIA RAILROAD CO.

Santa Rosa county.

17.00—Main track at.....	1,000	17,000 00	
1.00—Side track at.....	250	250 00	
Pro rata value rolling stock		5,250 00—	22,500 00

## PENSACOLA AND MOBILE RAILWAY AND MANUFACTURING COMPANY.

Escambia county.

5.66½—Main track at.....	5,000	28,333 00	
1.87½—Side track at.....	1,500	2,812 50—	31,145 50

## ST. JOHNS AND LAKE EUSTIS RAILROAD CO.

45.27—Main track at.....	3,000	135,810 00	
2.29—Side track at.....	750	1,717 50	
Pro rata value rolling stock		2,000 00—	139,527 50

Marion county.

2.00—Main track at.....	3,000	6,000 00	
Pro rata value rolling stock		1,352 62—	7,352 62

## JACKSONVILLE, MAYPORT AND PABLO RAILWAY AND NAVIGATION CO.

Duval county.

16.27—Main track at.....	2,500	40,675 00	
.21—Side track at.....	625	131 25	
Pro rata value rolling stock		8,283 75—	49,090 00

## JUPITER AND LAKE WORTH RAILROAD CO.

Dade county.

7.63—Main track at.....	2,500	19,075 00	
.10—Side track at.....	625	62 50	
Pro rata value rolling stock		3,637 50—	22,775 00

## JACKSONVILLE STREET RAILWAY CO.

Duval county.

8.00—Main track at.....	3,000	24,000 00	
.75—Side track at.....	1,000	750 00	
Pro rata value rolling stock		19,250 00—	44,000 00

## FORT MEADE STREET RAILWAY CO.

Polk county.

1.00—Main track at.....	1,500	1,500 00	
Pro rata value rolling stock		500 00—	2,000 00



## TAMPA STREET RAILWAY CO.

Hillsborough county.

2.75—Main track at.....	3,000	8,250 00	
.75—Side track at.....	1,000	750 00	
Pro rata value rolling stock		12,150 00—	21,150 00

## ORLANDO STREET RAILWAY CO.

Orange county.

2.00—Main track at.....	2,000	4,000 00	
Pro rata value rolling stock		1,000 00—	5,000 00

## TALLAHASSEE STREET RAILWAY CO.

Leon county.

2.00—Main track at.....	1,000	2,000 00	
Pro rata value rolling stock		500 00—	2,500 00

## PALATKA AND HEIGHTS STREET RAILWAY CO.

Putnam county.

1.75—Main track at.....	2,000	3,500 00	
Pro rata value rolling stock		1,000 00—	4,500 00

## ST. AUGUSTINE AND SOUTH BEACH RAILWAY CO.

St. Johns county.

3.75—Main track at.....	2,500	9,375 00	
Pro rata value rolling stock		2,000 00—	11,375 00

## JACKSONVILLE AND ATLANTIC RAILROAD CO.

Duval county.

16.25—Main track at.....	2,000	32,500 00	
.50—Side track at .....	500	250 00	
Pro rata value rolling stock		10,000 00—	42,750 00

## ARCADIA, GULF COAST AND LAKE LAND RAILROAD CO.

Manatee county.

12.00—Main track at.....	2,000	24,000 00	
Pro rata value rolling stock		2,000 00—	26,000 00

## FLORIDA MIDLAND RAILROAD CO.

Orange county.

38.00—Main track at.....	3,000	114,000 00	
.43—Side track at.....	750	322 50—	114,322 50

## Osceola county.

6.00—Main track at.....	3,000	18,000 00	
.10—Side track at....	750	75 00—	18,075 00

JACKSONVILLE, ST. AUGUSTINE AND HALIFAX RIVER  
RAILWAY CO.

## St. Johns county.

18.50—Main track at.....	7,000	129,500 00	
3.00—Side track at....	1,750	5,250 00	
Pro rata value rolling stock		41,313 32—	176,063 32

## Duval county.

17.80—Main track at.....	7,000	124,600 00	
2.00—Side track at.....	1,750	3,500 00	
Pro rata value rolling stock		38,046 69—	166,146 69

## ST. JOHNS AND HALIFAX RIVER RAILWAY CO.

## Putnam county.

8.80—Main track at .....	7,000	61,600 00	
1.00—Side track at....	1,750	1,750 00	
Pro rata value rolling stock		3,079 06—	66,429 06

## Volusia county.

18.00—Main track at.....	7,000	126,000 00	
1.50—Side track at.....	1,750	2,625 00	
Pro rata value rolling stock		6,126 70—	134,751 70

## St. Johns county.

25.90—Main track at.....	7,000	181,300 00	
.50—Side track at.....	1,750	875 00	
Pro rata value rolling stock		8,294 24—	190,469 24

## ST. JOHNS RAILWAY CO.

## St. Johns county.

12.00—Main track at.....	2,000	24,000 00	
.50—Side track at.....	500	250 00	
Pro rata value rolling stock		4,000 00—	28,250 00

## ST. AUGUSTINE AND HALIFAX RIVER RAILWAY CO.

## St. Johns county.

18.40—Main track at.....	5,000	92,000 00	
.25—Side track at.....	1,250	312 50	
Pro rata value rolling stock		11,851 14—	104,163 64

## Putnam county.

6.90—Main track at.....	5,000	34,500 00	
.25—Side track at.....	1,250	812 50	
Pro rata value rolling stock		4,543 47—	39,355 50

JACKSONVILLE, ST. AUGUSTINE AND INDIAN RIVER  
RAILWAY CO.

## Volusia county.

48.40—Main track at.....	6,000	290,000 00	
2.50—Side track at.....	1,500	3,750 00	
Pro rata value rolling stock		34,330 00—	328,480 00

## Brevard county.

55.70—Main track at.....	6,000	334,200 00	
4.60—Side track at.....	1,500	6,900 00	
Pro rata value rolling stock		40,670 00—	381,770 00

## ATLANTIC AND WESTERN RAILWAY CO.

## Volusia county.

28.10—Main track at.....	5,000	140,500 00	
.60—Side track at.....	1,250	750 00	
Pro rata value rolling stock		6,000 00—	147,250 00

CARRABELLE, TALLAHASSEE AND GEORGIA RAILROAD  
COMPANY.

## Franklin county.

13.84—Main track at.....	4,000	55,360 00	
.13—Side track at.....	1,000	130 00	
Pro rata value rolling stock		6,985 00—	62,475 00

## Wakulla county.

23.66—Main track at.....	4,000	94,640 00	
Pro rata value rolling stock		11,830 00—	106,470 00

## Leon county.

11.32—Main track at.....	4,000	45,280 00	
Pro rata value rolling stock		5,660 00—	50,940 00

## TAMPA AND THONOTOSASSA RAILROAD CO.

## Hillsborough county.

11.00—Main track at.....	5,000	55,000 00—	55,000 00
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## CONSUMERS' STREET RAILROAD CO.

Hillsborough county.

1.50—Main track at.....	3,000	4,500 00	
Pro rata value rolling stock		4,000 00—	8,500 00

## TAMPA SUBURBAN RAILROAD CO.

Hillsborough county.

3.00—Main track at....	4,000	12,000 00	
1.00—Main track at.....	3,500	3,500 00	
4.75—Main track at.....	3,000	14,250 00	
1.00—Main track at.....	2,000	2,000 00	
Pro rata value rolling stock		5,000 00—	36,750 00

## ATLANTIC, SUWANNEE RIVER AND GULF RAILROAD CO.

Bradford county.

5.00—Main track at.....	5,000	25,000 00	
Pro rata value rolling stock		2,000 00—	27,000 00

## MAIN-STREET RAILROAD CO.

Duval county.

2.75—Main track at.....	3,000	8,250 00	
Pro rata value rolling stock		3,000 00—	11,250 00

## Telegraph Lines.

### JACKSONVILLE AND ST. JOHNS BAR TELEGRAPH CO.

Miles. Wires.

Duval county.

22.00	1 at.....	\$25	\$ 550 00	\$ 550 00
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### CHOCTAWHATCHIE TELEGRAPH CO.

Holmes county.

17.00	1 at.....	25	425 00	425 00
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### SOUTH FLORIDA RAILROAD'S TELEGRAPH LINE.

Pasco county.

23.00	1 at.....	50	1,150 00	1,150 00
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### APALACHICOLA AND MARIANNA TELEGRAPH CO.

Franklin county.

14.00	1 at.....	25	350 00	350 00
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Calhoun county.

84.00	1 at.....	25	2,100 00	2,100 00
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Jackson county.

12.00	1 at.....	25	300 00	300 00
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### ATLANTIC AND GULF TELEGRAPH CO.

Volusia county.

27.00	1 at.....	50	1,350 00	1,350 00
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### SILVER SPRINGS, OCALA AND GULF RAILWAY'S TELEGRAPH.

Marion county.

25.05	1 at.....	50	1,252 50	1,252 50
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Citrus county.

44.80	1 at.....	50	2,240 00	2,240 00
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### SAVANNAH, FLORIDA AND WESTERN RAILWAY'S TELEGRAPH.

Alachua county.

25.20	1 at.....	50	1,260 00	1,260 00
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Suwannee county.

32.10	1 at.....	50	1,605 00	1,605 00
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Jefferson county.

11.90	1 at.....	50	595 00	595 00
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## SOUTH FLORIDA TELEGRAPH CO.

Orange county.				
17.00	1 at.....	50	850 00	
30.00	2 at.....	70	2,100 00	2,950 00
Osceola county.				
18.00	2 at.....	70	1,260 00	1,260 00
Polk county.				
60.00	2 at.....	70	4,200 00	4,200 00
Hillsborough county.				
34.00	2 at.....	70	2,380 00	2,380 00
Pasco county.				
22.00	2 at.....	70	1,540 00	1,540 00
Hernando county.				
17.00	2 at.....	70	1,190 00	1,190 00
Citrus county.				
40.00	2 at.....	70	2,800 00	2,800 00
Marion county.				
40.00	2 at.....	70	2,800 00	2,800 00
Alachua county.				
30.00	2 at.....	70	2,100 00	2,100 00
Levy county.				
20.00	2 at.....	70	1,400 00	1,400 00

## WESTERN UNION TELEGRAPH CO.

Columbia county.				
10.00	3 at.....	85	850 00	
10.00	4 at.....	100	1,000 00	1,850 00
Duval county.				
15.79	5 at.....	115	1,815 85	1,815 85
Escambia county.				
7.00	1 at.....	50	350 00	
6.00	2 at.....	70	420 00	
10.56	3 at.....	85	897 60	
45.00	4 at.....	100	4,500 00	6,167 60
Gadsden county.				
2.86	2 at.....	70	200 20	
1.00	3 at.....	85	85 00	
35.00	4 at.....	100	3,500 00	3,785 20
Hamilton county.				
14.11	1 at.....	50	705 50	
32.30	3 at.....	85	2,745 50	3,451 00
Holmes county.				
21.25	3 at.....	85	1,806 25	1,806 25

Jackson county.			
38.00	3 at.....	85 3,230 00	3,230 00
Jefferson county.			
22.00	4 at.....	100 2,200 00	2,200 00
Leon county.			
26.00	4 at.....	100 2,600 00	2,600 00
Madison county.			
34.00	4 at.....	100 3,400 00	3,400 00
Nassau county.			
10.00	2 at.....	70 700 00	
22.84	5 at.....	115 2,626 60	3,326 60
Santa Rosa county.			
39.50	3 at.....	85 3,357 50	3,357 50
Suwannee county.			
8.39	1 at.....	50 419 50	
26.00	4 at.....	100 2,600 00	3,019 50
Washington county.			
14.00	3 at.....	85 1,190 00	1,190 00
Walton county.			
36.50	3 at.....	85 3,102 50	3,102 50

## INTERNATIONAL OCEAN TELEGRAPH CO.

Alachua county.			
19.00	1 at.....	50 950 00	
21.44	2 at.....	70 1,500 80	
32 92	3 at.....	85 2,798 20	
3.32	4 at.....	100 332 00	
14.39	5 at.....	115 1,654 85	7,325 85
Baker county.			
24.00	6 at.....	130 3,120 00	3,120 00
Bradford county.			
34.00	1 at.....	50 1,700 00	
20.34	5 at.....	115 2,339 10	4,039 10
Brevard county.			
30.00	1 at.....	50 1,500 00	
105.00	2 at.....	70 7,350 00	8,850 00
Clay county.			
5.00	1 at.....	50 250 00	
28.00	6 at.....	130 3,640 00	
5.80	5 at.....	115 667 00	4,557 00
Columbia county.			
13.18	1 at.....	50 659 00	
10.00	6 at.....	130 1,300 00	
	720 feet cable wire at 31 cents...	223 20	2,182 20
Dade county.			
38.00	1 at.....	50 1,900 00	1,900 00

## DeSoto county.

20.00	2 at.....	70	1,400 00	
57.65	3 at.....	85	4,900 25	6,300 25

## Duval county.

3.24	1 at.....	50	162 00	
21.76	3 at.....	85	1,849 60	
18.73	4 at.....	100	1,873 00	
10.00	5 at.....	115	1,150 00	
16.92	6 at.....	130	2,199 60	
18 00	10 at.....	190	3,420 00	
	5,100 feet cable wire at 31 cents..		1,581 00	12,235 20

## Hernando county.

10.52	2 at.....	70	736 40	
6.41	3 at.....	85	544 85	1,281 25

## Hillsborough county.

46.70	1 at.....	50	2,335 00	
6.00	2 at.....	70	420 00	
20.05	4 at.....	100	2,005 00	
20.00	5 at.....	115	2,300 00	7,060 00

## Lake county.

92.95	1 at.....	50	4,647 50	
5.00	2 at.....	70	350 00	
39.00	3 at.....	85	3,315 00	8,312 50

## Lee county.

30.00	2 at.....	70	2,100 00	
	16,000 feet cable wire at 31 cents		4,960 00	7,060 00

## Levy county.

40.00	1 at.....	50	2,000 00	2,000 00
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## Marion county.

2.00	1 at.....	50	100 00	
93.14	3 at.....	85	7,916 90	8,016 90

## Nassau county.

31.30	1 at.....	50	1,565 00	
14.56	3 at.....	85	1,237 60	
	670 feet cable wire at 31 cents...		207 70	3,010 30

## Orange county.

57.32	1 at.....	50	2,866 00	
28.00	2 at.....	70	1,960 00	
4.80	4 at.....	100	480 00	
	660 feet cable wire at 31 cents...		204 60	5,510 00

## Osceola county.

60.00	1 at.....	50	3,000 00	3,000 00
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## Pasco county.

41.60	1 at.....	50	2,080 00	
21.33	4 at.....	100	2,133 00	4,213 00

## Polk county.

15.00	2 at.....	70	1,050 00	
17.60	3 at.....	85	1,496 00	2,546 00



## Putnam county.

22.00	1 at.....	50	1,100 00	
41 56	2 at.....	70	2,909 20	
40.17	5 at.....	115	4,619 55	
	1,450 feet cable wire at 31 cents .		449 50	9,078 25

## St Johns county.

26.27	2 at.....	70	1,872 50	
18.40	3 at.....	85	1,564 00	
18.50	4 at.....	100	1,850 00	5,286 50

## Sumter county.

14.10	1 at.....	50	705 00	
52.01	3 at.....	85	4,420 85	5,125 85

## Volusia county.

27.30	1 at.....	50	1,365 00	
48.75	2 at.....	70	3,412 50	
48.58	4 at.....	100	4,858 00	
	400 feet cable wire at 31 cent's...		124 00	9,759 50

## SOUTHWESTERN RAILWAY COMPANY'S TELEGRAPH.

## Clay county.

34.00	1 at.....	50	1,700 00	1,700 00
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CARRABELLE, TALLAHASSEE AND GEORGIA RAILROAD'S  
TELEGRAPH LINE.

## Franklin county.

14.00	1 at.....	50	700 00	700 00
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## Wakulla county.

24.00	1 at.....	50	1,200 00	1,200 00
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## Leon county.

12.00	1 at.....	50	600 00	600 00
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## POSTAL TELEGRAPH AND CABLE CO.

## Escambia county.

23.00	2 at.....	70	1,610 00	1,610 00
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## SUGAR TELEPHONE AND TELEGRAPH CO.

## Osceola county.

17.00	1 at.....	30	510 00	510 00
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# Statement of Rolling Stock of Each Railroad in

Total as shown on assessment rolls.....

Total assessed by Comptroller.....  
 of roads, etc., assessed by County Assessors.....  
 Difference in assessments, fractional parts of dollars

\$17,608,014 78  
 \$17,668,284 78  
 60,270 00  
 9 52  
 \$17,668,275 26

	<div>                     &amp; SIDE TRACKS                      VALUE.                 </div>	ROLLING STOCK	TOTAL
	Value.	Value.	VALUE.
Florida Central R R., East	\$9,868 59 6,200 00 6,212 50 36,540 00 7,200 00 375 00	\$539,997 55	\$4,375,792 39
Pensacola and A <sup>3</sup> / <sub>10</sub>	11,643 32 9,992 50	79,393 52	1,229,049 34
Pensacola Railr Jacksonville, T <sup>4</sup> / <sub>10</sub>	16,360 00 5,693 32 37,572 50	100,396 00 253,024 44	376,496 00 1,198,730 26
Florida Souther Florida Souther	29,025 00 7,625 00	179,718 89 47,900 50	1,031,943 89 431,775 50
Savannah, Flori <sup>1</sup> / <sub>10</sub>	18,783 30 31,027 50 1,005 00 3,075 00	336,039 70	1,479,890 50
Silver Springs, (	4,423 00	29,477 52	493,442 52
Winston and Bo	3,380 00		65,900 00
South Florida E	7,745 56 38,552 50 14,475 00	241,002 52	2,155,125 58
Sanford and Lal	2,595 00	18,474 80	193,669 80
Atlantic Coast,	3,195 00	28,544 92	246,239 92
DeLand and St.	1,850 00	5,550 00	27,400 00
Sanford and St.	1,575 00	81,520 40	552,595 40
Georgia Souther	8,070 00	172,230 94	876,300 94
Tavares, Apopk	195 00	19,805 00	93,000 00
Southwestern R	375 00	2,500 00	53,125 00
Pensacola and	850 00	7,550 00	24,000 00
Pensacola, Alab.			17,000 00
Pensacola and A	250 00	5,250 00	22,500 00
Pensacola and M	2,812 50		31,145 50
St. Johns and L	1,717 50	3,352 62	146,880 12
Jacksonville, M	131 20	8,283 75	40,090 00
Jupiter and Lal	62 50	3,637 50	22,775 00
Jacksonville Str	750 00	19,250 00	44,000 00
Fort Meade Stre.		500 00	2,000 00
Tampa Street R	750 00	12,150 00	21,150 00
Orlando Street I		1,000 00	5,000 00
Tallahassee Stre		500 00	2,500 00
Palatka and He.		1,000 00	4,500 00
St. Augustine a.		2,000 00	11,375 00
Jacksonville and	250 00	10,000 00	42,750 00
Arcadia, Gulf C.		2,000 00	26,000 00
Florida Midland	397 50		132,397 50
Jacksonville, St	8,750 00	79,380 00	342,210 01
St. Johns and H	5,250 00	17,500 00	391,650 00
St. Johns R'y..	250 00	4,000 00	28,250 00
St. Augustine a.	625 00	16,394 61	143,519 61
Jacksonville, St	10,650 00	75,000 00	710,250 00
Atlantic and W.	750 00	6,000 00	147,250 00
Carrabelle, Tall	130 00	24,475 00	19,885 00
Tampa and Thc.			55,000 00
Consumers' Stre.		4,000 00	8,500 00
Tampa Suburba.		5,000 00	36,750 00
Atlantic, Suwar.		2,000 00	27,000 00
Main-Street R.		3,000 00	11,250 00
	\$358,696 59	\$2,448,780 19	\$17,608,014 78

Statement Showing the Length and Value of Main Track, Branch, Switch and Side Tracks, and Rolling Stock of the State Assessed for 1894.

	MAIN TRACK, ASSESSED VALUE.			BRANCH, SWITCH & SIDE TRACKS ASSESSED VALUE.			ROLLING STOCK.	TOTAL
	Miles.	Per Mile.	Value.	Miles.	Per Mile.	Value.	Value.	VALUE.
Florida Central and Peninsular R. R. (Including Fernandina and Amelia Beach R. R., East Florida and Atlantic R. R., and Turkey Creek R. R.)	38.00	\$7,000	\$266,000	4.23	\$2,333	\$9,868.59	\$539,997.55	\$4,375,792.39
	468.57	6,000	2,811,420	3.13	2,000	6,200.00		
	128.20	4,500	576,900	3.55	1,750	6,212.50		
	15.67	4,000	62,680	24.36	1,500	36,540.00		
	9.48	2,000	18,960	6.40	1,125	7,200.00		
	22.50	1,500	33,750	.01	.375	375.00		
Pensacola and Atlantic R. R.	161.14	7,000	1,127,980	4.99	2,333.33	11,643.32	79,393.52	1,230,009.34
				5.71	1,750	9,992.50		
Pensacola Railroad	43.29	6,000	259,740	8.18	2,000	16,360.00	100,396.00	376,496.00
Jacksonville, Tampa and Key West R'y	128.92	7,000	902,440	2.44	2,333.33	5,693.32	253,024.44	1,198,730.26
				21.47	1,750	37,572.50		
Florida Southern R. R. (Main Line)	164.64	5,000	823,200	23.22	1,250	29,025.00	179,718.89	1,031,943.89
Florida Southern R. R. (Charlotte Harbor Division)	75.25	5,000	376,250	6.10	1,250	7,625.00	47,900.50	431,775.50
	132.88	7,000	930,160	8.05	2,333.33	18,783.33		
Savannah, Florida and Western R'y	11.05	6,000	66,300	17.73	1,750	31,027.50	336,039.70	1,479,890.50
	18.70	5,000	93,500	.67	1,500	1,005.00		
				2.46	1,250	3,075.00		
Silver Springs, Ocala and Gulf R. R.	76.59	6,000	459,540	2.95	1,500	4,425.00	29,477.52	493,442.52
Winston and Bone Valley R. R. (Operated by South Florida R. R.)	15.63	4,000	62,520	3.38	1,000	3,380.00		65,900.00
South Florida R. R.	139.69	7,000	977,830	3.32	2,333	7,745.56		
	145.92	6,000	875,520	23.03	1,750	38,552.50	241,002.52	2,155,125.58
				9.65	1,500	14,475.00		
Sanford and Lake Eustis R. R. (Operated by J., T. & K. W. R'y.)	28.60	6,000	171,600	1.73	1,500	2,595.00	18,474.80	192,669.80
Atlantic Coast, St. Johns and Indian River R'y. (Operated by J., T. & K. W. R'y.)	35.75	6,000	214,500	2.13	1,500	3,195.00	28,544.92	246,239.92
DeLand and St. Johns River R. R. (Operated by J., T. & K. W. R'y.)	4.00	5,000	20,000	1.40	1,250	1,850.00	5,550.00	27,400.00
Sanford and St. Petersburg R. R. (Formerly Orange Belt R. R.)	156.50	3,000	469,500	2.10	750	1,575.00	81,520.40	552,595.40
Georgia Southern and Florida R. R.	116.00	6,000	696,000	5.38	1,500	8,070.00	172,230.94	878,300.94
Tavares, Apopka and Gulf R. R.	25.00	5,000	125,000	.26	750	195.00	19,805.00	95,000.00
Southwestern R.R. (formerly Green Cove Springs & Melrose R'y & West. R'y of Fla.)	33.50	1,500	50,250	1.00	375	375.00	2,500.00	53,125.00
Pensacola and Perdido R. R.	7.80	2,000	15,600	1.70	500	850.00	7,550.00	24,000.00
Pensacola, Alabama and Tennessee R. R.	8.50	2,000	17,000	...	...	...	...	17,000.00
Pensacola and Andalusia R. R.	17.00	1,000	17,000	1.00	250	250.00	5,250.00	22,500.00
Pensacola and Mobile Railway and Manufacturing Company	5.66	5,000	28,333	1.87	1,500	2,812.50		31,145.50
St. Johns and Lake Eustis R. R.	47.27	3,000	141,810	2.29	750	1,717.50	3,352.62	146,880.12
Jacksonville, Mayport and Pablo Railway and Navigation Company	16.27	2,500	40,675	.21	625	131.25	8,283.75	49,090.00
Jupiter and Lake Worth R. R.	7.63	2,500	19,075	.10	625	62.50	3,687.50	23,775.00
Jacksonville Street R. R.	8.00	3,000	24,000	.75	1,000	750.00	19,250.00	44,000.00
Fort Meade Street R. R.	1.00	1,500	1,500	...	...	...	500.00	2,000.00
Tampa Street R'y	2.75	3,000	8,250	.75	1,000	750.00	12,150.00	21,150.00
Orlando Street R. R.	2.00	2,000	4,000	...	...	...	1,000.00	5,000.00
Tallahassee Street R'y	2.00	1,000	2,000	...	...	...	500.00	2,500.00
Palatka and Heights Street R'y	1.75	2,000	3,500	...	...	...	1,000.00	4,500.00
St. Augustine and South Beach R. R.	3.75	2,500	9,375	...	...	...	2,000.00	11,375.00
Jacksonville and Atlantic R. R.	16.25	2,000	32,500	.50	500	250.00	10,000.00	42,750.00
Arcadia, Gulf Coast and Lakeland R. R.	12.00	2,000	24,000	...	...	...	2,000.00	26,000.00
Florida Midland R. R.	44.00	3,000	132,000	.53	750	397.50		132,397.50
Jacksonville, St. Augustine and Halifax River R. R.	36.30	7,000	254,100	5.00	1,750	8,750.00	79,360.00	343,210.00
St. Johns and Halifax River R. R.	52.70	7,000	368,900	3.00	1,750	5,250.00	17,500.00	391,650.00
St. Johns R'y	12.00	2,000	24,000	.50	500	250.00	4,000.00	28,250.00
St. Augustine and Halifax River R. R.	25.30	5,000	126,500	.50	1,250	625.00	10,394.61	143,519.61
Jacksonville, St. Augustine and Indian River R. R.	104.10	6,000	624,600	7.10	1,500	10,650.00	75,000.00	710,250.00
Atlantic and Western R. R.	28.10	5,000	140,500	.60	1,250	750.00	6,000.00	147,250.00
Carrabelle, Tallahassee and Georgia R. R.	48.82	4,000	195,280	.13	1,000	130.00	24,475.00	19,885.00
Tampa and Thonotosassa R. R.	11.00	5,000	55,000	...	...	...		55,000.00
Consumers' Street R. R.	1.50	3,000	4,500	...	...	...	4,000.00	8,500.00
	3.00	4,000	12,000	...	...	...		
Tampa Suburban R. R.	1.00	3,500	3,500	...	...	...	5,000.00	36,750.00
	4.75	3,000	14,250	...	...	...		
	1.00	2,000	2,000	...	...	...		
Atlantic, Suwannee River and Gulf R. R.	5.00	5,000	25,000	...	...	...	2,000.00	27,000.00
Main-Street R. R.	2.75	3,000	8,250	...	...	...	3,000.00	11,250.00
	2,736.42		\$14,800,538	224.56		\$358,696.59	\$2,448,780.19	\$17,608,014.78

Total as shown on assessment rolls.....

Assessed by Comptroller..... \$17,608,014.78

Rolls, etc., assessed by County Assessors..... \$17,608,284.73

Excess in assessments, fractional parts of dollars..... 9.52

\$17,608,275.26

LIST OF DISABLED SOLDIERS Receiving Pensions From the State Under Sections 568 to 571, inclusive, of the Revised Statutes of Florida.

County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Alachua .....	Nancy Terrell, widow of James Terrell .....	Capt A P Moody .....	9th Florida
	Jane E Fletcher, widow of General Fletcher .....	" Sam Mayo .....	9th Florida
	Joshua Spear .....	" Conner .....	47th Georgia
	Jacob Link .....	" P B H Dudley .....	7th Florida
	Samuel H Wienges .....	" L A Hardee .....	3d Florida
	J P Hall .....	" Lallistado .....	22d Georgia
	Nathan Hall .....	" Company "E" .....	1st So. Carolina
	Mrs H M Pendarvis, widow of E L Pendarvis .....	" W M Scott .....	10th Florida
	Joseph Gill .....	" Company "F" .....	9th Florida Vol
	Elizabeth M Weston, widow of I T Weston .....	" F M Weston .....	6th So. Carolina
	William T Richardson .....	" Tilman Ingram .....	7th Florida
	Martha A Smith, widow of Jackson W Smith .....	" Harvey .....	1st Florida
	John T Hazel .....	" George Langford .....	4th Florida
	George C Williams .....	" G W Parkhill .....	2d Florida
	John Groves .....	" H F York .....	7th Florida
Baker .....	Ann E Dugger, widow of B Dugger .....	" Garey .....	Fineg's Brigade
	Hugh Brown .....	" G Vanzant .....	5th Florida
	Emily Godwin, widow of James Godwin .....	" G Vanzant .....	5th Florida
	James M Hodge .....	" Company "D" .....	1st Florida Cav
Bradford .....	Samuel Crews, Sr. ....	" John Harvey .....	1st Florida Cav
	John Addison .....	" J C Richards .....	10th Florida
	Caroline Barry, widow of W F Barry .....	" William Clark .....	1st Florida
	George W Teston .....	" W H Mann .....	2d Georgia
Clay .....	Judson H Vining .....	" F M Jackson .....	29th Georgia
	Green B Goodman .....	" A A Roberts .....	1st Florida Cav
	Louisa Coleman, widow of Moses Coleman .....	" D J McLeod .....	Co. F, Georgia
	Sarah C Carter, widow of Elisha W Carter .....	" J A Summerlin .....	1st Florida Cav
	Robert N Batten .....	" G W Call .....	2d Florida
	Martha Green, widow of Samuel Green .....	" Sam Mays .....	2d Florida Bat
	Louisa A Thomas, widow of William Thomas .....	" Mays .....	2d Florida Bat
	G W Broer .....	" T S Means .....	1st Florida
	Nancy Thomas, widow of J A Thomas .....	" May's Company .....	2d Florida Bat
	Mary E Stokes, widow of Harry Stokes .....	" E Carroll's Compa'y .....	10th Florida
	Katherine Sweat, widow of Edmund Sweat .....	" A S Moseley .....	7th Florida
	William Ayers .....	" J H Ellis .....	1st Florida Bat
	Martha J Sexton, widow of J W Sexton .....	" E Carroll .....	6th Florida
	Newton Yon .....	" William Gregory .....	Col. H'y Regt
	Susan Taylor, widow of David Taylor .....	" Lane .....	4th Florida
	Elizabeth Hanna, widow of Hamilton Hanna .....	" R A Walker .....	9th Florida
Columbia .....	Martha J Beck, widow of W H Beck .....	" Gregory .....	5th Florida
	James C Knight .....	" J Q Stewart .....	10th Florida
	David Jordan .....	" A J T right .....	2d Florida
	T A Hutchinson .....	" Jesse S Wood .....	3d Florida
	Joseph R Plympton .....	" A J T Wright .....	10th Florida
	Mrs S A Douglass, widow of James Douglass .....	" G H Hunter .....	9th Florida
	Susan Davis, widow of George Davis .....	" John M Pons .....	8th Florida
	E G Rogerson .....	" W K Moor .....	3d Florida

Connty.	Name of Pensioner.	Name of Cap'tain of the Company.	Regiment.
Columbia	John Gibson.....	Capt T E Buckman .....	1st Florida Batt.
	Samuel A. Cothran.....	William Jay .....	14th So. Carol'a
	Jane H Langford, widow of F M Langford .....	" Gamett.....	5th Florida
	Allyphaire Milligan, widow of J Milligan .....	" Vinzant .....	5th Florida
	Joel K Niblack .....	" G Vinzant.....	5th Florida
	Charity Johnson, widow of William Johnson .....	" John Bryant.....	10th Florida
	William J Wynn .....	" N A Carewell.....	3d Georgia
	Mrs Susan Rowan, widow of J R Rowan .....	" G H Hunter .....	9th Florida
	E Esther Niblack, widow of James S Niblack .....	" G Vinzant.....	5th Florida
	Martha A Long, widow of James Long .....	" Felix Simmons.....	8th Flor da
	W H Long .....	" Vinzant .....	5th Florida
	James L Turner .....	" A P Butler .....	1st So. Carolina
	Allen Sauls .....	" F J Clark .....	2d Florida Cav
	Elisha A Zellner.....	" John A Averitt.....	58th Alabama
	James W Johns .....	" N S Cobb.....	1st Florida
	E K Carter .....	" Dasher .....	26th Georgia
Duval	James R Moore .....	" Company "D".....	3d So. Carolina
	William C O'Neal .....	" L A Hardee .....	3d Florida
	Alexander B Harvey .....	" A Doggett .....	3d Florida
	Elizabeth Silcox, widow of Wade Silcox.....	" John M Pons .....	8th Florida
	James Ellison .....	" John M Pons .....	8th Florida
	P B Redford .....	" Company "B".....	50th Ga Vols
	James C West .....	" L A Hardee .....	3d Florida
	W R Powden .....	" A Doggett.....	3d Florida
	Colon Thomas .....	" John Wescott.....	Brevard Batt
	Albert T nbge .....	" J B Oliver.....	3d Florida
	Conner Roberts.....	" Company "J".....	8th Florida
	Susan Warren, widow of James Warren .....	" John Starke.....	2d Florida
	John Pope .....	" A A Ochas.....	11th Florida
	Susan Ann Houston, widow of L C Houston .....	" A A Ochas.....	21st Florida
	Caroline M Hartley, widow of George A Hartley .....	" Wescott .....	1st Florida
	E A Fernandez .....	" J J Daniel.....	2d Florida
	Nancy Youngblood, widow of J Youngblood.....	" Company "B".....	7th Florida
DeSoto	Margarie Ann Carter, widow of Levi H Carter .....	" A Drysdale.....	3d Florida
	Louisa R Johnson, widow of F A Johnson .....	" Pons .....	8th Florida
	Mrs S M Lloyd, widow of W H Lloyd .....	" Company "B".....	1st Florida Cav
	Sarah Ann Stuart, widow of James M Stuart .....	" W W Scott.....	1st Florida
	Elias Whidden .....	" James Gettes .....	7th Florida
	Mrs L A Turner, widow of J W Turner .....	" J Hopkins.....	2d Florida
	John W Tanner .....	" D Hughes .....	1st Florida Cav
	William J Brown.....	" W D Bioxham .....	5th Florida
	E H Sweat .....	" Wm P Fowler .....	24th Alabama
	Mary G Barclay, widow of David Barclay .....	" A D McCaskill .....	61st Alabama
	Thos Lisco .....	" Lee .....	33d Alabama
	John B Brown .....	" J F McClelland.....	2d Florida
	Benj J Hugon .....	" J M Johnson.....	1st Battalion
	John E Jordan .....	" C Thigpen .....	
	Joshua T Kemp .....	" C L McKinnon .....	1st Florida
	t. J Walden.....	" R H M Davidson .....	6th Florida
	Alas R Sharrt .....	" W E Cropp.....	1st Florida
Franklin.....	Celia Ann Harrison, widow of J R Harrison .....	" E W Moise.....	7th Ga Cavalry

County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Gadsden .....	Moses Lambert .....	Capt R A Waller .....	8th Florida
	James B Nelson .....	" S B Love .....	6th Florida
	Thos J Peavy .....	" Mitchell .....	29th Georgia
	J P Poythress .....	" Wm Robinson .....	25th Louisiana
	Mary A Cannon, widow of		
	J C Cannon .....	" J C Evans .....	6th Florida
	Martha McRae, widow of		
	D J McRae .....	" James Evans .....	6th Florida
	Mrs E P Shepard, widow		
	of W A Shepard .....	" T M Mickle .....	Hope's Batt
	Martha A Roland, widow		
	of S C Roland .....	" Blocker .....	2d Florida
	J W Edenfield .....	" C A Gee .....	4th Florida
	Fontaine A Shepard .....	" R H M Davidson .....	6th Florida
	John W Scott .....	" Jno W Webb .....	9th Georgia
	B A Ke p .....	" J C Evans .....	6th Florida
	Mrs P A Gregory, widow		
	of W T Gregory .....	" Gregory .....	6th Florida
	Anna W McDonald .....	" Bassett .....	6th Florida
	Z M Lott .....	" S B Love .....	6th Florida
	Rosa na L Taylor, widow		
	of John M Taylor .....	" R A Waller .....	8th Florida
	Benj C Collins .....	" R A Waller .....	8th Florida
	Bryant Walsh .....	" G W Scott .....	2d Florida Cav
	James A Barr .....	" W T Gregory .....	5th Florida
	C J Cribb .....	" S A Finlay .....	64th Georgia
Hamilton .....	John Gill .....	" Wm Frink .....	5th Florida
	John V Sewell .....	" T E Buckman .....	1st Florida Bat
	Lucretia Keen, widow of		
	D Keen .....	" J F Tucker .....	9th Florida
	Alex Royals .....	" Jno Frink .....	5th Florida
	Wm Belote .....	" H J Stewart .....	2d Florida
	Andrew J Dempsey .....	" Ed West .....	1st Florida Bat
	W D Bellamy .....	" J J Daniel .....	Cons Florida
	M A Michell, widow of		
	Chas Mi chell .....	" Company "E" .....	1st Florida
	Benj F Jackson .....	" J K Stewart .....	8th Florida
	Melvina Raulerson, widow		
	of Elias Raulerson .....	" G vinz ant .....	5th Florida
	B Moody .....	" W Stephens .....	2d Florida Cav
	Jno R Williams .....	" Thos Lott .....	26th Georgia
	Maria Sterling, widow of		
	E St rling .....	" Company "C" .....	Fla Reserves
	David Hurst .....	" Ben Kendrick .....	55th Georgia
	Lewis L Taylor .....	" Chas F Cone .....	1st Florida Cav
	John W Grantham .....	" H F York .....	Bulk Fla Reg
	Sarah Ann Waters, widow		
	of Washington Waters .....	" .....	4th Florida Bat
Hillsborough .....	David Roberts .....	" O F Peck .....	11th Florida
	Martha Mobley, widow of		
	Sim E Mobley .....	" C F Cone .....	1st Florida Cav
	Sarah A E Miller, widow of		
	Timothy Miller .....	" C F Jenkins .....	10th Florida
	John B McLeod .....	" Gettes .....	7th Florida
	Nancy Bass, widow of		
	Benj. Bass .....	" Hull .....	1st Florida Cav
	Martha Ann Fennell, widow		
	of James Fennell .....	" John W Frink .....	5th Florida
	Thomas E Miranda .....	" Jno A Martin .....	Mar Light Ar
	N B Ellis .....	" Jno Frink .....	5th Florida
	John Weeks .....	" H L Mitchell .....	4th Florida
	John J Ferguson .....	" Jno J Daniel .....	2d Florida
	Nancy Davis, widow of		
	Elisha Davis .....	" P Bird .....	11th Florida
	Enoch D Allen .....	" Geo ge Duncan .....	25th Georgia
	Wm W Harris .....	" A P Latley .....	5th Florida
	E G Walker .....	" A P Butler .....	1st So Carolina
	Rebecca Barnett, widow of		
	Jas. Barnett .....	" R B Smith .....	7th Florida
	Nancy A Lewis, widow of		
	Asa Lewis .....	" J A Edwards .....	61st Georgia

County.	Name of Pensioner.	Name of Captain of the Company	Regiment.
Hillsborough ..	Mary Miley, widow of		
	James Miley .....	Capt D Hughes .....	1st Florida
	ER Clinkscaler .....	" Jno Miotte .....	6th So Carolina
	Wm M H L .....	" J J Dickison .....	2d Florida
	Nathan Odum .....	" A J Lea .....	5th Florida
	Elizabeth Stafford, widow		
	of Columbus Stafford .....	" Gettes .....	7th Florida
	Wm O Simmons .....	" Izard .....	11th So Car
	Richard T Cadden .....	" J J Wescott .....	11th So Car
	Frances A Dykes, widow		
Holmes .....	of J H Dykes .....	" C A Gee .....	4th Florida
	Jas S Hickman .....	" James McCrey .....	Alabama
	Warren D Jackson .....	" Blackford .....	th Alabama
	W J Free .....	" J W Jackson .....	59th Alabama
	Elizabeth Lewis, widow of		
	H H Lewis .....	" Hunt .....	6th Alabama
	Jonah Shy .....	" T T Smith .....	6th Alabama
	D C Standley .....	" Hagans .....	6th Alabama
	Ambrose Gilman .....	" Cooper .....	33d Alabama
	Mary Gilman, widow of		
Hernando .....	Jabez Gilman .....	" Wm Roberts .....	33d Alabama
	Elizabeth McCrean, widow		
	of John McCrean .....	" Bassett .....	6th Florida
	Mrs Mahala Plair, widow		
	of T F Plair .....	" J F McClellan .....	2d Florida
	J W Bassford .....	" M N Dickson .....	4th Florida
	S S Bassford .....	" M N Dickson .....	4th Florida
	Joe M Lockhart .....	" Walt Robinson .....	11th Florida
	Jane Taylor, widow of		
	Wm Taylor .....	" J F McClellan .....	2d Florida
Jackson .....	Joseph T Allen .....	" J F McClellan .....	2d Florida
	Jno T Davidson .....	" Thos Smith .....	6th Alabama
	Mrs S E Liddon, widow of		
	B G Liddon .....	" Jas Ried .....	3d Georgia
	Jno C Tidwell .....	" Robinson .....	11th Florida
	Wm Sketoe .....	" Wm Peters .....	5th Florida
	Saluda Conrod, widow of		
	J H Conrod .....	" A B Gacia .....	6th Florida
	James A Sills .....	" M N Dixons .....	4th Florida
	Barbara Shouppe, widow		
Jefferson] .....	of Caspar Shouppe .....	" Jas Jackson .....	45th Alabama
	Moses Dykes .....	" J M White .....	6th Florida
	John C Kemp .....	" Attaways .....	6th Florida
	Geo T Denham .....	" T B Fagan .....	15th Alabama
	Elizabeth Summerlin, widow		
	of Jos Summerlin .....	" Lane .....	4th Florida
	Melvina Dykes, widow of		
	Henry Dykes .....	" Thos E Clark .....	8th Florida
	Hardy Cook .....	" L M Attaway .....	6th Florida
	Dorcas T Cook, widow of		
Jefferson] .....	B B Cook .....	" Gracey .....	6th Florida
	Mary A Jacobs, widow of		
	Wm A Jacobs .....	" Company "F" .....	11th Florida
	Alice P White, widow of		
	John S White .....	" H O Bassett .....	6th Florida
	Ann Judson Wilson, widow		
	of J F Wilson .....	" H O Bassett .....	6th Florida
	Sarah J Peacock, widow		
	of Abraham Peacock .....	" G W Bassett .....	11th Florida
	Mary Pittman, widow of		
Jefferson] .....	H R Pittman .....	" Chieholm .....	6th Florida Bat
	Nancy J Brannon, widow		
	of John Brannon .....	" Cooper .....	33d Alabama
	Samuel Tharp .....	" T E Clarke .....	8th Florida
	Mary S Garrett, widow of		
	Henry K Garrett .....	" Hays .....	6th Florida
	Joshua Duncan .....	" D B Bird .....	3d Florida
	Rebecca Grubbs, widow of		
	John Grubbs .....	" Wiley Warwick .....	1st Florida Res
	Sarah Bridgman, widow of		
Jefferson] .....	Geo Bridgman .....	" W C Bird .....	1st Florida

County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Jefferson .....	Susan Jones, widow of M Johns .....	Capt. William Bailey .....	5th Florida
	W G Denham .....		1st Florida
	W H Dodgen .....		1st Florida
	C E Coles, widow of J W Coles .....		5th Florida
	Patrick Coniff .....		2d Florida
	Martin Kinsey .....		5th Florida
	Joel E Walker .....		1st Florida
	Archibald Lacy .....		5th Florida
	Hilary Bishop .....		5th Floridr
	W A Hamrick .....		5th Florida
	Samuel M Neeley .....		1st Florida
	C E Merriman, widow of G H Merriman .....		P Sheffield.. 50th Georgia
	J Bradley McLeod .....		William Footman 1st Cavalry
	Missouri Ayers, widow of Ira Ayers .....		William Bailey . 5th Florida
	Chas B Wheeler .....		P Bird..... 10th Florida
	Jno D Taylor .....		Appleby Lee..... 4th So Car Cav
	John H Hagan .....		P B Bird..... 10th Florida
	Thos P Williams .....		G W Reynolds.. 29th Mississippi
	A J Hamilton .....		Company "G"..... 3d Georgia Vols
	L H Spratt .....		Partridge .....
	Mrs F A Nalley, widow of Peter Nalley .....		Gamble .....
	Mary Thomas, widow of J Thomas .....		— Artillery
	D C Russell, widow of J D Russell .....		W T Gregory .....
	Geo W Dwyer .....		5th Florida
	Randle McCordle .....		James C Evans .....
	Cath J Barneau, wid. w of W R Barneau .....		T M Jackson .....
	Geo W Powell .....		29th Georgia
Lee .....	E Condelary, widow of P Condelary .....		Richard Waller .....
	B F Page .....		8th Florida
Leon .....	Thos W Carr .....		C J Jenkins .....
	Mary E Revell, widow of S E Revell .....		10th Florida
Levy .....	Hugh Black .....		S Spencer..... 5th Florida
	Adine Purvie, widow of J N Purvie .....		C A Bryan..... 5th Florida
	Henry C Billinsley .....		A Johnson..... 4th Florida
	Nancy M Ferrell, widow of D W Ferrell .....		Spencer..... 5th Florida
	W B Ferrell .....		R H M Davidson.. 6th Florida
	Geo T Brown .....		Bryan .....
	John J Clayton .....		Parkhill .....
	Isham M Blake .....		5th Florida
	Margaret Gerrell, widow of G Guereill .....		2d Florida
	Wm Russell .....		Lawson .....
	Silas Weeks .....		Tuberville..... 5th Florida Bat
	John H Sutton .....		Home Guards.
	Hauford D Cook .....		R N Gardner .....
	Aaron Higginbotham .....		5th Florida
	Maggie J Mooney, widow of J A Mooney .....		Abram Bailey .....
	Henry M Smith .....		Company "B"..... 7th Florida Cav
	Mary L Brown, widow of W F Brown .....		F L Villipigne .....
	Sarah E Sheffield, widow of W F Sheffield .....		Gray..... 9th Florida
	Nancy A Dudley, widow of J V R Dudley .....		James Hunt .....
	Calvin A Deas .....		4th Florida
	Susan W Tison, widow of G M Tison .....		W P Pillan .....
	Moses Keen .....		Alex Moseley .....
			J C Chambers..... 7th Florida
			6th Florida
			W W Scott .....
			8th Florida
			Ross..... 3d Florida
			Ab Flewellen..... 39th Alabama.
			P B H Dudley.... 7th Florida
			P B H Dudley.... 7th Florida
			J C Richards .....
			9th Florida
			S M G Garey..... 9th Florida
			P B H Dudley.... 7th Florida



County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Levy	A H Bateman	Capt. W L Moore	2d Florida
	E H Benefield		C I, 1st Florida
	L B Smith		1st Florida Cav
	Miles Alford		9th Florida
	John M Hicks		31st Georgia
	Levi H Senterfelt		45th Georgia
	Lewis Appell		1st Florida Cav
	Mary A Armstrong, widow of Geo O Armstrong		Company "G"
	Georgia McGowan, widow of D L McGowan		7th Florida
	Rebecca Harrington, widow of W Harrington		T M Micklin
Lake	Jacob E Varn	R H M Davidson	6th Florida
	Sarah Jane Blackman, widow of Jno Blackman	H F York	7th Florida
	Allen J Hopson	S D Mc'ornell	7th Florida
LaFayette	W C Johnson	J T Leslie	Florida Brig
	John P Leggett	Fleming	2d Florida
	James Corbin	Polleyman	5th Florida
	M S Poore	N A Hull	1st Florida Cav
	John H Polk	E H Shackelford	6th Georgia
	Daniel J Stewart	G W Stiles	18th Ga Bat
	Elizabeth McCully, widow of Pearce McCully	J C McGhee	4th Florida
	Levi Starling	A J Wright	3d Florida
	Mary F Stephenson, widow of David Stephenson	Turner	Dillworth Reg
	Daniel J Davis	Young	50th Georgia
Manatee	Maria Crews, widow of J L Crews	Cobb	1st Fla Cavalry
	William G Brown	C F Cone	1st Florida Cav
	Elijah J Perry, Sr	Company "E"	6th Florida
	John H Ezell	Pillows	3d Florida
	John Wright	H A Hubbard	— Alabama
	John J Ferguson	J J Daniel	2d Florida
	George Dice	Wm Bailey	5th Florida
	Wiley Knowles	Geo Langford	4th Florida
	Martha E Sutley, widow of Absolom Sutley	R H Gamble	Fla Light Art
	Jane Gaston, widow of Alex Gaston	J Bryant	1st Florida
Madison	Clem Lanier	W W Pillan	2d Florida
	Malachi Sloan	A J Lea	5th Florida
	Mary Carter, widow of John Carter	J Westcott	10th Florida
	Rebecca Flowers, widow of Jas Flowers	A J Lea	5th Florida
	H B Gibson	J D Graham	2d So Carolina
	Silas Coker	W C Bird	1st Florida
	R M White	W P Pillan	2d Florida
	W H Butler	M C Toggott	4th So Car
	J B Terry	R T Kolb	— Ala Art
	F J B Fox	C E Dyke	Arty Florida
	Martin V B Lanier	Jno Holleyman	5th Florida
	Duncan McDaniel	Thos Langford	3d
	Amanda P Newsome, widow of W J Newsome	W N Taylor	17th Georgia
	Bethany C Rykard, widow of E C Rykard	W H Dial	4th Florida
	Nancy Sealey, widow of F W Sealey	Girardeau	3d Florida
	Lucy Gale, widow of Hiram Gale	Straights	3d Florida
	Thos J Wilson	J L White	19th So Car
	Ivey A Thomas	Bob Hardee	9th Georgia
	Malachi H Warring	T Langford	3d Florida
	W T Porter	D Bird	3d Florida
	Martha Morrow, widow of J A Morrow	Beggs	11th Florida

County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Madison .....	Martha L Baker, widow of J A Baker .....	Capt'n Dyke .....	Gamb's Art
	Mabala Parker, widow of Matthew Parker .....	Company "A" .....	10th Florida
	Catherine Edwards, widow of Wm B Edwards .....	Peck .....	11th Florida
	G W Jeffcoat .....	R A Gardner .....	5th Florida
	Mary Ann McCormick, widow of Eli McCormick .....	Company "D" .....	6th Florida
	Joseph D Ragau .....	Holt Co "K" .....	51st Georgia
	Louisa A Webb, widow of Samuel S Webb .....	O S Peeks .....	4th Florida
	R T Davis .....	Ellis .....	10th Fla Reg
	James P McAdams .....	Gtraudeau .....	3d Florida
	James Kelley .....	Sheffield .....	50th Georgia
	Thomas N Bembry .....	John Frink .....	6th Florida
	Hardy Rainer .....	T J Rawls .....	4th Florida
	Patrick Madden .....	J D Hopkins .....	2d Florida
	Daniel J Fogg .....	J H Counts .....	7th Florida
	John W Hall .....	John W Pierson .....	9th Florida
Marion .....	Frank S Holley .....	R Bullock .....	7th Florida
	J B Carter .....	Fletcher .....	4th Florida
	M A Tanner, widow of T R Tanner .....	S M G Gary .....	9th Florida
	J J Mersh .....	Mootey .....	9th Florida
	John M Collins .....	L Straights .....	6th So Carolina
	Eliza M Smith, widow of J H Smith .....	T J Perry .....	Hixon's Batte'y
	John W Tompkins .....	J W Pearson .....	9th Florida
	Emily J Hooker, widow of James W Hooker .....	Stewart .....	8th Florida
	W W Best .....	B B Kirkland .....	1st So Carolina
	Martha S Brown, widow of John R Brown .....	J H Counts .....	7th Florida
	Hannah E Mills, widow of Elbert Mills .....	J H Counts .....	7th Florida
	Nancy S Wallace, widow of Thos J Wallace .....	S M G Gary .....	9th Florida
	Ellen Howard Mann, widow of James A Mann .....	A P Moody .....	Bird's Battal'n
	Solomon Smith .....	S M G Gary .....	9th Florida
	Jules Chabert .....	R B Smith .....	7th Florida
Monroe .....	Cornelius Wingate .....	Felix Simmons .....	8th Florida
Nassau .....	John A Woodburn .....	B W Powell .....	1st Florida
	Malachi Thom, son of Louisa M Higginbotham .....	Company "E" .....	7th Georgia
	Virginia A Johnston, widow of Edward Johnson .....	Fred Clark .....	2d Florida
	Margie Ann Holt, widow of John Holt .....	Ram "Atlanta" .....	C S Navy
	Julia Sanders, widow of Benjamin Sanders .....	Company "H" .....	5th Florida
	Martha C Wingate, widow of John Wingate .....	.....	Marion Lt Art
	Michael H Hansell .....	Felix Simmons .....	8th Florida
	Edward C Stevens .....	Oliver Cook .....	49th Florida
	Mary Jones, widow of A H Jones .....	T S Means .....	1st Florida
	John H Carson .....	Company "K" .....	2d Florida Cav
	Nancy Shortridge, widow of George Shortridge .....	W D Woods .....	Home Gd of Ala
	Nancy Harris, widow of W H Harris .....	T W Langford .....	3d Florida
	Charles A Roberson .....	Wm Campbell .....	— So Carolina
	Lovey A Atkins, widow of G W Atkins .....	J C Stewart .....	1st Florida
	Jackson J Page .....	W T Saxon .....	3d Florida
Pasco .....	Hardy S Dormany .....	W H Dial .....	4th Florida
	John J Rogers .....	H Stewart .....	2d Florida
	Richard Ellis .....	A Morrison .....	5th Ga Reg'm't
	.....	B O Grenada .....	10th Florida

County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Pasco.....	Emma A Mobley, widow of Byrd Mobley.....	Capt'in John McNeill.....	9th Florida
	Martha Acree, widow of Samuel Acree.....	John Bryan.....	1st Reserves
	Littleton Hurst.....	T Langford.....	3d Florida
	J H Matthews.....	Williams.....	4th Florida
	F M Griffin.....	Leslie.....	4th Florida
Polk.....	Joseph B Rogers.....	P B Bird.....	10th Florida
	Thomas J McMullan.....	P B Bird.....	10th Florida
	J B Arnold.....	William Sheffield.....	4th Florida
	Henry R Hill.....	N S Blount.....	7th Florida
	George W Griffin.....	John T Leslie.....	4th Florida
	Martha E A Thomas, widow of Rolain Thomas.....	W T Saxon.....	3d Florida
	S G Jones, widow of W N Jones.....	G B Langford.....	3d Florida
	D A Lewis, widow of H H Lewis.....	Fred Worth.....	8th Florida
	J F Darley.....	J D Wescott.....	10th Florida
	Rizan V Bryant.....	Arthur Roberts.....	1st Florida
	M B Swearingen.....	S A Spencer.....	5th Florida
	Lydia Welch, widow of Bryant Welch.....	Asa Stewart.....	9th Florida
	William Sturgess.....	G R Langford.....	4th Florida
	A E Williams, widow of H C Williams.....	Company "A".....	7th Florida
	Rebecca J Crum, widow of D G Crum.....	J W Whidden.....	4th Florida
	Eliza A Y Lewis, widow of James J Lewis.....	John Bryan.....	1st Florida Res
	Mary Isabella Parker, widow of John Parker.....	William Footman.....	1st Florida Cav
	Spicey Whidden, widow of Bennett Whidden.....	Fred Worth.....	8th Florida
	Julia F Garrard, widow of J A Garrard.....	J C Chambers.....	9th Alabama
Putnam.....	Fauntleroy Brannan.....	Gettes.....	7th Florida
	Wm Johnson.....	Summerlin.....	1st Florida
	Eliza A Jerkins, widow of R W Jerkins.....	A G Moseley.....	7th Florida
St. Johns.....	Turner J Griffin.....	B Smith.....	20th N Car
	Peter Pelicer.....	Alex Moseley.....	2d Florida
	Pastora Lopez, widow of Alonzo Lopez.....	John L Phillips.....	3d Florida
	Margaret Carrera, widow of Gaspar Carrera.....	George Powers.....	10th Florida
	E M Lopez.....	J L Phillips.....	3d Florida
	Josiah Roberts.....	Jno M Pons.....	8th Florida
	Wm E Osteen.....	Jno L Phillips.....	3d Florida
	Andrew J Roberts.....	Jno M Pons.....	8th Florida
	Andrea Plummer, widow of J A Plummer.....	J A Pace'tt.....	8th Florida
Sumter.....	Francis A Triay.....	E Maxwell.....	3d Florida
	James G Wall.....	Jno McNeill.....	9th Florida
	Alice E Scott, widow of James E Scott.....	Fletcher.....	4th Florida
	Martha H Chapman, widow of Giles P Chapman.....	Chamberlain.....	2d Florida Cav
	Laura A Williams, widow of Irwin J Williams.....	J R Mizell.....	7th Florida
	Elizabeth A Fussell, widow of Wm S Fussell.....	J R Mizell.....	7th Florida
Suwannee.....	Samuel M Deas.....	J Tucker.....	8th Florida
	John C Overstreet.....	H J Stewart.....	2d Florida
	Thomas Kenady.....	C E L Allieon.....	6th Florida
	Robert Reid.....	R M O'Neal.....	29th Tennessee
	Anthony Sapp.....	H O Bassett.....	6th Florida
	Mrs Harriet Qulett, widow of T P Qulett.....	W P Pillows.....	2d Florida
	Drucilla Coward, widow of Jno F Coward.....	Hall.....	1st Florida

County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Suwannee .....	Elizabeth Turner, widow of Riley D Turner .....	Capt'in Summers .....	8th Florida
	Edward B Coates .....	Dials .....	4th Florida
	Clarian Heir, widow of R Heir .....	N A Hull .....	1st Florida
	John Lee .....	W P Pillan .....	2d Florida
	Thos P Landing .....	Wescott .....	10th Florida
	Wilson Goodson .....	J W Holleyman .....	5th Florida
	J J Fielding .....	J S Wood .....	3d Florida
	Mrs Eliza C Ferguson, widow T Ferguson .....	Jno Frink .....	5th Florida
	Mrs Mary Vann, widow of E W Vann .....	Company "D" .....	11th Florida
	W O Jackson .....	Modeau .....	8th Alabama
	Mary H Lee, widow of Geo H Lee .....	J H Tucker .....	8th Florida
	Joseph S Hogans .....	C F Co.e .....	1st Fla Cav
	Sarah A Adams, widow of J L Adams .....	Frink .....	5th Florida
	Sarah Sealey, widow of S O Sealey .....	McElroy .....	Scott's Cav Bat
	Martha E Osteen, widow of Bennett D Osteen .....	Arthur Roberts .....	1st Florida Cav
	Matthew Johns .....	J Q Stewart .....	16th Florida
	Jame M Foster .....	J Q Stewart .....	10th Florida
	M C Burns .....	R H Partr.dge .....	1st Florida
	Hiran P Bush .....	Sewell .....	29th Alabama
	Jas Franklin .....	Jno Watkins .....	1st Florida
	Jarrett Bray .....	J D Leigh .....	1st Florida
	Nancy J Morrison, widow of Miles Morrison .....	Amos .....	15th Battalion
	Sarah J Dixon, widow of A B Dixon .....	Jesse Pritchett .....	Home Guards
	M A English, widow of B English .....	A J Lea .....	5th Florida
	Tiney Hogans .....	Chas J Jenkins .....	10th Florida
	E Young, widow of Thos Young .....	Beggs .....	11th Florida
	F M English, widow of M J English .....	Beggs .....	5th Florida
	Z O McLeod .....	J H Hunter .....	26th Georgia
	Martha R Turner, widow of F T Turner .....	J W Westcott .....	11th Florida
	John T Albritten .....	S A Parramore .....	2d Fla Cav
	Mary A Faircloth, widow of C Faircloth .....	John Frink .....	5th Florida
	Wm C Lipscomb .....	Smith Parramore .....	1st Fla Cav
	Clarissa L Bellamy, widow of Calvin B Bellamy .....	A J Lee .....	Perry's Reg
	Geo W Odum .....	A J Lee .....	5th Florida
Volusia .....	Penelope Prevatt, widow of Chas M Prevatt .....	W W Sloans .....	7th Florida
	W L Cromer .....	M A Knight .....	9th Florida
	David L Wickham .....	G R Langford .....	3d Florida
Wakulla .....	Jno B Glenn .....	John Mizell .....	7th Florida
	Jno N Dougherty .....	D L Patterson .....	12th Georgia
	Robert R Platt .....	D L Frierson .....	3d Florida
Walton .....	H H Braswell .....	S A Spencer .....	5th Florida
	Geo W Smith .....	Shine .....	11th Florida
	Larkin Robinson .....	C A Bryan .....	5th Florida
	C S Allgood .....	W D Bloxham .....	5th Florida
	T P Brannon .....	Cooper .....	33d Alabama
	J W Stephens .....	M Kinney .....	33d Alabama
	W J Powell .....	J T Brady .....	42d Georgia
	W B McLeod .....	A B McLeod .....	1st Florida
	Daniel P McDonald .....	S A Cannon .....	6th Florida
	Catherine Hicks, widow of Adam Hicks .....	A McMillan .....	6th Florida
	Uriah Woodham .....	W C Oates .....	15th Alabama
	Penina Truet, widow of Jno Truet .....	A B McLeod .....	6th Florida

County.	Name of Pensioner.	Name of Captain of the Company.	Regiment.
Walton .....	Wm L Brown.....	C L McKinnon..	1st Florida
	John Stafford.....	A C Munroe .....	6th Ala Cav
	J W Smith.....	A B McLeod.....	1st Florida
	J W Belt.....	Branan .....	33d Alabama
	Wm M Miles .....	H B Grace .....	4th Florida
	Benjamin Langford.....	A B McLeod.....	1st Florida
	Mary A Gomillion, widow of A J Gomillion.....	E A Curry .....	4th Bat Fla Vol
	Tamer Lassiter, widow of W B Lassiter.....	McLeod .....	1st Florida
	James L Vickers.....	H B Grace.....	8th Florida
	Henry Anderson.....	B Laspler.....	4th Florida
Washington.....	John W Taylor.....	D D McLean .....	11th Florida
	N J Potter, wid w of W R F Potter .....	Adaway .....	6th Florida
	C F Asaburn.....	W Lane.....	4th Florida
	Wm L Riley .....	W T McCall.....	53d Alabama
	Wm Ward .....	Dr. Jennings...	Clayton's R
	Nancy Palmer, widow of D W Palmer.....	Lane .....	4th Florida
	Joseph F Wachob.....	T E Clarke.....	8th Florida
	Emily C Dortch.....	Wm Lane.....	4th Florida

## LIST OF LUNATICS in the Hands of Private Parties, January 1, 1895.

County.	Lunatics.	In Whose Care.	Mo. Amt.
Baker .....	Evelina Crawford .....	James H. Powers .....	\$ 8 00
Bradford ...	Caroline Swindle .....	R. C. Heiberger .....	12 50
	William Sullivan .....	Elizabeth Neal .....	8 00
	Margaret L. Crawford ..	William B. Crawford ..	10 00
Clay .....	Irvin Higginbotham .....	Charles Conway .....	6 00
	Louisa Higginbotham ..	Thomas Scott .....	8 00
	Mary Brooker .....	Thomas Scott .....	8 00
	J. W. Dean .....	H. Jarrett .....	10 00
Calhoun....	Josephine Coxwell .....	M. A. E. Streetman ..	8 00
Duval .....	Sarah M. Conner .....	W. B. Conner .....	8 00
	Walter Broward .....	Adel Broward .....	10 00
	Robert Armstrong .....	Sheriff of Duval co'ty	10 00
Franklin ...	Dillie Davis .....	James Davis .....	8 00
Gadsden ...	Elizabeth Vickers .....	Arena Vickers .....	12 50
	Jerry Campbell .....	J. P. Campbell .....	8 00
	Mary Holloman .....	Lizzie H. Abney .....	6 00
	Mary Owens .....	Charles Blount .....	12 50
	Lilla Eckles .....	William Eckles .....	8 00
	Fannie E. Chester .....	Annie Rudd .....	8 00
	Bettie Stafford .....	H. F. Sharm .....	8 00
	Reddin Edwards .....	T. J. Edwards .....	8 00
Holmes ....	Elizabeth Slaughter .....	Richmond Leavins ..	8 33½
	Lydia M. Ellis .....	Joseph Ellis .....	6 25
	Dacey M. Carnley .....	Martha J. Carnley ..	6 25
	William J. Holly .....	Sarah A. Holly .....	8 33½
	Rebecca Murphy .....	William Murphy .....	12 50
	Mary Byrd .....	Elizabeth Byrd .....	7 00
	Jacob Standly .....	David Neel .....	6 25½
	Laura Parish .....	S. F. T. Parish .....	12 50
	David Smith .....	Alexander Smith .....	5 00
	John T. Trant .....	Mary Ann Trant .....	8 00
	James Tadlock .....	B. F. Tadlock .....	8 00
Hillsboro...	Mary Hunter .....	Joshua H. Hunter .....	10 00
	Ellen Hunter .....	Joshua H. Hunter .....	10 00
	Phoebe Ann Smith .....	John T. Baggett .....	10 00
	Louis Dishong .....	E. D. Dishong .....	12 50
Jackson ....	John Hardgrove .....	John I. King .....	8 33½
	Lizzie Osborne .....	Robert Osborne .....	10 00
Jefferson ...	William Kinsey .....	Christian Kinsey .....	8 00
Liberty ....	Beckie Ann Larcus .....	Mrs. V. O. Carson .....	6 00
Leon .....	Elizabeth Stephens .....	Celia Clark .....	8 33½
	Nancy McClenny .....	William F. Hartsfield	12 50
	Thomas Johnson .....	Jane R. Johnson .....	12 50
	Ella R. Hartsfield .....	A. N. Childers .....	12 50
	Frances Walden .....	Georgie Ann Wallace ..	12 40
	Eliza Pigott .....	Robert R. Pigott .....	10 00
Levy .....	Amelia Hearn .....	Eliza Hearn .....	12 50
	Ellen Bailey .....	John I. Phillips .....	10 00
Madison ....	Laura M. McLeod .....	J. L. Agnew .....	12 50
	Palmer Wilson .....	Emily Wilson .....	8 33
Nassau ....	Mary J. Jones .....	J. Hampton Jones .....	12 50

County.	Lunatics.	In Whose Care.	Mo. Amt.
Nassau .....	Jacob Saunders .....	J. Buchanan .....	\$ 8 33½
Polk .....	Lucinda Shima .....	J. C. Blount .....	10 00
Sumter .....	Norella Oliver .....	L. A. Oliver .....	10 00
Suwannee ..	Louisiana Espey .....	J. H. Espey .....	10 00
Santa Rosa ..	Louisa Aymard .....	Lewis L. Aymard .....	10 00
Taylor .....	Matthew P. Harvell .....	Margaret Harvell .....	8 33½
Walton .....	John R. Halford .....	John J. Halford .....	10 00
	William Josiah Miller ..	Elizabeth Miller .....	8 33½
	Jane Busbee .....	W. J. D. Cawthon .....	8 00
	Ben Anderson .....	Jack Syples .....	6 25
	Tempa Babb .....	John L. Campbell .....	12 50
	Catherine Frater .....	Archibald McDonald ..	12 50
	Charles Crosby .....	J. T. Crosby .....	8 00
	Mary Ann McRae .....	Amanda Anderson .....	6 25
	John R. McRae .....	Amanda Anderson .....	6 25
	Mary Smith .....	John P. Morrison .....	7 00
	Jesse Love Scaniers ..	William Scaniers .....	8 33½
	John Branan .....	Thomas Branan .....	5 00
	Celia Caswell .....	J. W. Smith .....	8 33½
	George W. Cawthon ..	W. R. McCullough ..	5 00
	Amy Slay .....	Robinson Slay .....	10 00
Wakulla ...	Florida Wallace .....	Georgie Ann Wallace ..	12 40
	Martha Boyett .....	Martha E. Williams ..	10 00
	Sam Brooks .....	William H. Walker .....	5 00
	Ursen M. Kemp .....	George W. Nazworth ..	5 00
	Claborn Smith .....	Elizabeth Page .....	8 00
	Ephraim Tucker .....	Luther Tucker .....	8 00
Washington	Ella I. Pitts .....	Isaac P. Pitts .....	8 00

# Statement of Banks Organized Under the Banking Laws of the State of Florida.

RESOURCES, DECEMBER 24, 1894.

No.	Name.	Location.	Date of Organization.	Loans and Discounts.	Over Drafts.	Profit and Loss	Stocks, Securities, Judgments, Claims, etc.	Due from Reserve Agents.	Due from Incorporated Banks, State or National.	Due from Private Banks and Bankers.	Banking House.	Furniture and Fixtures.	Other Real Estate and Mortgages Owned.	Current Expenses and Taxes Paid.	Checks and Other Cash Items.	Exchange for Collection.	Fractional Paper Currency, Nickles and Cents.	Specie, viz: Gold Coin, Silver Dollars, Fractional Silver Coin.	Legal Tender, National Bank Notes and Coin Certificates.	Totals.
1	Quincy State Bank.....	Quincy, Fla.....	Aug. 20, 1889.	\$97,770 54	\$2,334 81	\$.....	\$.....	\$15,778 92	\$25,511 05	\$.....	\$8,913 57	\$1,603 64	\$4,221 86	\$1,989 69	\$ 86 84	\$.....	\$ 66 77	\$4,407 00	\$4,666 00	\$167,359 69
2	The Bank of Tavares.....	Tavares, Fla.....	Aug. 30, 1889.	10,949 19	79 89	2,548 00	733 03	2,884 19	.....	.....	.....	1,677 73	7,634 42	204 10	.....	13 50	.....	1,140 56	.....	27,864 66
3	The Bank of Pasco County.....	Dade City, Fla.....	Sept. 5, 1889.	23,823 98	148 01	.....	6,200 00	14,123 67	.....	.....	5,290 00	1,900 00	.....	890 24	.....	162 80	.....	4,165 10	.....	56,703 80
4	Volusia County Bank.....	DeLand, Fla.....	Dec. 2, 1889.	126,573 04	4,121 59	.....	.....	21,564 00	.....	.....	.....	1,948 34	24,074 57	3,547 05	1,600 00	.....	43 62	948 80	1,805 00	186,226 01
5	Brevard County State Bank.....	Cocoa, Fla.....	Dec. 12, 1889.	42,750 21	2,615 44	.....	.....	6,160 81	582 06	.....	5,981 62	1,416 87	.....	1,234 61	1,453 38	.....	54 89	563 25	1,379 00	64,192 14
6	Indian River State Bank.....	Titusville, Fla.....	Jan. 1, 1890.	96,683 36	6,896 84	.....	39,502 00	3,866 52	6,444 86	.....	4,302 81	2,252 75	1,426 74	3,641 81	18 00	.....	197 40	257 75	11,207 00	176,697 84
9	Leesburg & County State B'k.....	Leesburg, Fla.....	March 19, 1890.	75,103 48	1,092 75	.....	14,994 48	36,613 72	1,100 00	1,641 27	.....	1,412 21	106 20	261 69	54 20	11,911 27	44 12	4,302 40	7,050 00	155,687 72
10	Union Bank of Key West.....	Key West, Fla.....	April 19, 1890.	43,890 63	92 29	.....	.....	12,703 17	2,210 21	4 49	12,000 00	195 94	150 00	3,337 32	84 25	26,049 00	560 51	15,075 20	6,796 00	120,938 80
11	State Bank of Fort Meade.....	Fort Meade, Fla.....	June 26, 1890.	23,070 21	115 83	.....	7,446 79	6,991 21	.....	.....	.....	1,400 00	.....	900 37	.....	.....	39 56	920 35	2,009 00	45,193 53
12	Brooksville State Bank.....	Brooksville, Fla.....	Aug. 15, 1890.	36,161 24	2,200 37	.....	445 00	.....	2,235 42	.....	1,500 00	1,424 11	173 00	2,354 05	97 40	.....	12 01	195 15	1,173 00	48,020 75
15	Jefferson County State Bank.....	Monticello, Fla.....	Dec. 13, 1890.	57,169 45	2,681 48	.....	.....	11,426 68	.....	.....	1,500 00	1,720 00	.....	1,189 01	361 20	.....	.....	4,801 42	.....	80,840 24
17	Dade County State Bank.....	Palm Beach, Fla.....	Jan. 25, 1893.	35,130 90	2,731 54	.....	.....	7,013 08	3,537 94	3,000 00	1,255 49	1,435 38	2,850 00	1,221 25	58 80	.....	11 24	969 80	6,512 00	65,727 62
18	St. Petersburg State Bank.....	St. Petersburg, Fla.....	April 17, 1893.	16,865 48	1,568 60	.....	5,000 00	3,687 07	580 22	.....	.....	2,506 65	1,900 00	1,339 02	36 00	.....	25	21 35	426 00	33,350 42
19	Melbourne State Bank.....	Melbourne, Fla.....	June 28, 1893.	20,546 02	380 99	.....	1,073 06	3,801 43	.....	.....	.....	959 24	.....	1,586 65	33 90	.....	.....	1,521 14	1,872 00	32,354 65
20	State Bank of Eau Gallie.....	Eau Gallie, Fla.....	Aug. 14, 1893.	16,121 11	1,547 18	.....	.....	1,480 53	594 78	.....	.....	662 00	150 00	1,133 02	188 41	.....	22 22	597 00	2,100 00	24,001 49
21	Bank of Tarpon Springs.....	Tarpon Sp'gs, Fla.....	Sept. 29, 1893.	28,168 10	5,800 99	.....	3,000 00	460 69	594 78	.....	.....	1,355 80	.....	1,362 35	547 35	.....	.....	421 78	1,245 00	42,756 84
22	State Bank of Orlando.....	Orlando, Fla.....	Oct. 27, 1893.	67,964 53	567 53	.....	430 01	19,551 65	867 45	24 90	9,500 00	3,153 66	.....	6,101 32	834 42	.....	77 44	1,523 80	4,722 00	115,318 71
23	Merchants Bank of Orlando.....	Orlando, Fla.....	Nov. 23, 1893.	61,675 37	564 36	.....	1,700 00	24,806 59	1,755 60	.....	.....	1,930 00	.....	4,489 17	1,474 50	.....	32 04	1,670 20	3,558 00	108,655 83
24	Osceola County State Bank.....	Kissimmee, Fla.....	May 28, 1894.	19,001 60	987 84	.....	56 20	.....	14,542 60	.....	.....	656 05	.....	1,470 32	.....	.....	.....	925 74	1,333 03	38,973 38
SAVINGS BANK.																				
1	The State Savings Bank.....	Tallahassee, Fla.....	Oct. 25, 1889.	111,849 03	.....	.....	28,081 77	.....	.....	.....	.....	.....	.....	40 25	.....	.....	.....	.....	8,242 16	148,213 21



LIABILITIES, DECEMBER 24, 1894.

No.	Name.	Location.	Capital Stock Paid In.	Surplus Fund.	Undivided Profits.	Dividends Unpaid.	Individual Deposits Subject to Checks.	Demand Certificates of Deposit.	Time Certificates of Deposit.	Certified Checks.	Cashier's Checks Outstanding.	Deposits of State Officers.	Due to Approved Reserve Agents.	Due to Incorporated Banks, National and State.	Due to Private Banks and Bankers.	Notes and Bills Re-Discounted.	Bills Payable.		Totals.
1	Quincy State Bank.....	Quincy, Fla.....	\$60,000 00	\$7,736 00	\$10,833 89	\$	\$53,658 25	\$ 439 00	\$34,290 68	\$	\$		\$	\$ 401 89	\$	\$	\$	\$	\$187,359 69
2	The Bank of Tavares.....	Tavares, Fla.....	15,000 00				10,110 15	2,644 15	110 36										27,864 66
3	The Bank of Pasco County.....	Dade City, Fla.....	15,000 00	850 00	2,463 68		32,807 84	3,122 30											56,703 80
4	Volusia County Bank.....	DeLand, Fla.....	50,000 00		8,604 11		108,099 06	3,927 28	417 55							2,460 00			186,226 01
5	Brevard County State Bank.....	Cocoa, Fla.....	25,000 00	2,100 00	1,778 68		28,643 71	1,642 25		2,027 50						15,000 00	178 01		64,192 14
6	Indian River State Bank.....	Titusville, Fla.....	25,000 00	5,000 00	4,707 78		114,490 45	650 00									3,000 00		176,697 84
9	Leesburg and County State Bank.....	Leesburg, Fla.....	25,000 00	2,200 00	1,472 59		119,652 38	50 00					6,849 61			20,000 00			155,687 72
10	Union Bank of Key West.....	Key West, Fla.....	50,000 00	3,000 00	6,709 01	145 00	49,084 79	12,000 00			5 40						7,307 35		120,988 80
11	State Bank of Fort Meade.....	Fort Meade, Fla.....	15,000 00	600 00	1,267 87		20,435 21	30 55	5,107 00										45,193 53
12	Brooksville State Bank.....	Brooksville, Fla.....	15,000 00	3,000 00	1,486 90		21,336 64	105 27						1,166 93			68 72		48,020 75
15	Jefferson County State Bank.....	Monticello, Fla.....	40,000 00	2,500 00	6,083 68		32,046 11	45 40						126 35			5,875 01		80,849 24
17	Dade County State Bank.....	Palm Beach, Fla.....	15,000 00	300 00	2,913 49		47,514 13			47 70									65,727 62
18	St. Petersburg State Bank.....	St. Petersburg, Fla.....	15,000 00	1,449 08	1,088 79		14,866 28	500 00	200 00										33,350 42
19	Melbourne State Bank.....	Melbourne, Fla.....	15,000 00		1,268 33		14,486 32	1,600 00									246 27		32,354 65
20	State Bank of Eau Gallie.....	Eau Gallie, Fla.....	16,000 00	1,221 89		35 00	6,655 36	80 00						9 24					24,001 49
21	Bank of Tarpon Springs.....	Tarpon Springs, Fla.....	16,500 00		3,749 50		18,723 40	471 03			536 37			183 07					42,756 84
22	State Bank of Orlando.....	Orlando, Fla.....	25,000 00		6,235 37		67,669 74	148 60	6,265 00								2,000 00		115,318 71
23	Merchants Bank of Orlando.....	Orlando, Fla.....	25,000 00		6,857 25		70,173 56	1,500 00	125 00								10,000 00		103,655 83
24	Osceola County State Bank.....	Kissimmee, Fla.....	15,000 00		1,722 55		21,885 85	364 98											58,973 38
SAVINGS BANK.																			
1	The State Savings Bank.....	Tallahassee, Fla.....	20,000 00	4,000 00	3,033 36		120,686 48								493 37				148,213 21

STATEMENT from Assessment Rolls of 1894, showing the total valuation of Real and Personal Property, including Railroad and Telegraph Lines, together with the Gross Amount of State and County Taxes Assessed and Licenses collected in each County; also amount of Auction Tax.

COUNTIES.	Aggregate value of real estate.	Aggregate value of personal property.	Aggregate value of railroads, railroads and rolling stock.	Aggregate value of telegraph lines.	Total value of Real Estate, Personal Property, Railroads and Telegraphs.	Total taxes for State purposes.	State License Tax (not included in State Taxes).	Total Taxes for County purposes.
Alachua.....	\$2,810,780	\$636,600	\$984,139 84	\$10,695 85	\$4,442,115 69	\$25,542 58	\$7,148 51	\$38,868 80
Baker.....	386,823	111,516	179,136 00	3,120 00	680,645 00	3,918 42	823 89	6,468 98
Bradford.....	871,774	335,300	408,861 00	4,039 00	1,619,974 00	9,314 84	1,948 01	17,338 74
Brevard.....	1,854,760	289,106	486,611 00	8,850 00	2,639,327 00	15,188 74	4,390 71	29,869 46
Calhoun.....	468,622	124,658	.....	2,100 00	590,380 00	3,397 36	78 97	6,495 80
Citrus.....	1,114,222	135,536	385,532 00	5,040 00	1,640,380 00	9,431 89	377 03	16,403 30
Clay.....	893,991	180,211	398,607 00	6,257 00	1,479,066 00	8,510 67	940 62	18,766 62
Columbia.....	1,006,363	404,479	551,780 00	4,032 00	1,966,634 00	11,231 98	2,631 96	21,901 46
Dade.....	1,157,057	92,335	322,775 00	1,900 00	1,274,067 00	1,327 99	4,296 92	13,005 37
DeSoto.....	1,564,730	608,410	329,410 00	6,300 00	2,508,850 00	14,438 04	3,499 33	28,751 20
Duval.....	6,699,700	1,688,920	1,004,550 00	14,600 00	9,407,770 00	54,134 49	27,269 35	102,078 70
Escambia.....	3,072,350	946,170	537,061 28	6,187 60	4,560,748 88	28,248 27	16,454 20	44,675 73
Franklin.....	564,272	175,835	62,475 00	1,050 00	803,632 00	4,622 64	1,639 99	11,428 11
Gadsden.....	574,540	261,110	279,984 00	3,785 00	1,119,419 00	6,456 08	2,306 45	8,762 18
Hamilton.....	628,220	323,010	370,295 00	3,450 00	1,324,975 00	7,618 66	1,625 34	16,080 72
Hernando.....	847,590	144,740	231,830 28	2,471 28	1,226,631 63	7,057 15	613 31	14,168 95
Hillsborough.....	5,040,250	1,168,845	843,199 83	9,440 00	7,061,734 63	40,621 86	17,440 91	70,894 49
Holmes.....	308,371	148,455	154,476 00	2,231 00	613,627 00	3,520 16	594 01	7,025 27
Jackson.....	1,031,567	566,729	297,213 83	3,630 00	1,919,039 88	11,034 48	2,540 68	18,934 05
Jefferson.....	986,920	342,050	228,251 00	2,796 00	1,560,046 00	8,973 72	2,104 06	20,669 43
LaFayette.....	786,340	168,350	.....	.....	953,690 00	5,483 71	164 74	12,256 28

Lake.....	2,954,010	381,930	752,138 30	8,312 60	4,046,390 80	23,284 94	2,785 29	39,610 11
Lee.....	1,016,529	155,459	.....	7,080 00	1,180,048 00	6,788 48	375 86	12,444 74
Leon.....	1,467,876	410,200	266,386 00	8,200 00	2,137,480 00	12,298 19	3,184 82	16,460 38
Levy.....	986,766	264,646	354,575 00	8,400 00	1,608,385 00	9,267 23	98 49	13,926 74
Liberty.....	270,744	47,645	.....	.....	318,389 00	8 40	27 00	3,911 47
Madison.....	911,160	434,760	236,570 00	3,400 00	1,685,890 00	9,126 17	1,911 21	17,691 90
Manatee.....	1,050,763 70	233,623 76	26,000 00	.....	1,310,877 45	7,537 28	438 68	15,011 94
Marion.....	4,296,730	936,450	886,754 76	12,069 40	6,182,004 16	36,104 40	6,306 19	55,718 84
Monroe.....	2,172,998	612,575	18,000 00	4,900 00	2,707,573 00	15,578 44	10,948 92	24,125 89
Nassau.....	1,142,904	340,061	618,506 00	8,337 00	2,105,808 00	12,112 75	3,577 58	24,211 88
Orange.....	3,531,320	722,060	966,573 00	8,461 00	6,278,204 00	30,374 19	8,088 39	45,468 21
Osceola.....	941,376	270,819	246,207 03	4,770 00	1,469,172 03	8,351 25	1,667 27	19,087 57
Pasco.....	946,750	179,770	452,549 28	6,903 00	1,586,002 28	9,127 70	550 43	15,950 60
Putnam.....	2,463,170	434,610	842,300 45	9,078 25	3,739,068 70	21,506 84	4,250 92	24,283 76
Polk.....	2,814,430	716,100	755,980 00	6,760 00	4,298,280 00	24,698 32	1,723 83	44,429 60
St. Johns.....	1,896,480	271,530	518,321 20	5,286 50	2,691,617 70	15,473 14	7,065 79	33,287 41
Santa Rosa.....	514,560	474,990	322,976 00	3,360 00	1,315,885 00	7,567 70	2,345 58	14,664 92
Sumter.....	1,207,915	247,956	410,238 49	5,125 86	1,871,235 34	10,911 72	339 27	15,839 36
Suwannee.....	776,700	460,465	563,186 44	4,624 50	1,794,925 84	10,328 40	978 88	16,760 88
Taylor.....	412,940	112,540	.....	.....	625,480 00	3,022 96	71 45	6,030 77
Volusia.....	2,510,270	367,390	1,187,043 00	11,110 00	4,065,813 00	23,400 26	1,439 28	39,381 91
Wakulla.....	256,756	92,252	127,254 00	1 200 00	477,482 00	2,746 13	36 50	7,703 00
Walton.....	708,088	836,814	285,898 89	3,102 50	1,313,708 39	7,568 89	359 88	11,606 74
Washington.....	932,595	267,470	117,027 73	1,190 00	1,318,282 73	7,595 19	808 50	13,270 00
From Exp. and Ins. Companies.....	.....	.....	.....	.....	.....	.....	11,416 66	.....
From Building and Loan Asso.....	.....	.....	.....	.....	.....	.....	297 90	.....
Totals.....	\$68,888,890 70	\$17,484,989 75	\$17,668,275 26	\$220,494 20	\$104,260,629 91	\$589,828 54	\$172,901 53	\$1,053,601 71

Received from Auction Tax, \$351.04.

Leon.....	487,488	133,952	527,040	195,550	445,085	1,467,675	1,628	6,445	979	4,868	140,200	970,000	410,200
Levy.....	584,274	19,470	814,930	103,520	68,315	986,766	1,236	13,235	1,260	4,236	127,175	137,470	284,045
Liberty.....	513,551	3,096	270,744	.....	.....	270,744	224	3,749	1,037	2,417	84,976	12,669	47,645
Madison.....	295,872	93,590	570,590	49,680	230,890	941,160	2,026	8,559	1,175	8,467	170,095	264,685	454,760
Manatee.....	788,216	6,662	718,806	51,900	280,048	1,650,763	798	26,793	2,621	3,102	127,110	106,513	233,623
Marion.....	810,029	52,859	2,318,170	477,530	1,601,030	4,296,730	3,332	17,614	6,316	8,249	279,320	667,130	936,450
Monroe.....	10,814	.....	48,998	2,124,000	.....	2,172,998	270	11	.....	.....	13,775	490,800	512,575
Nassau.....	285,531	2,274	236,994	449,788	450,122	1,142,904	636	8,717	2,000	3,725	111,914	228,147	340,051
Orange.....	770,260	25,274	928,720	410,515	2,242,085	3,581,320	1,517	9,366	20	1,008	115,310	606,740	722,060
Osceola.....	707,740	3,831	668,546	272,830	.....	941,378	316	38,808	625	843	131,260	139,569	270,819
Pasco.....	460,685	6,228	747,980	33,190	185,610	946,780	920	7,205	366	2,354	72,005	107,765	179,770
Polk.....	1,093,849	15,213	1,735,850	871,340	707,240	2,814,430	1,620	32,586	3,433	6,393	271,106	444,995	716,100
Putnam.....	442,707	16,205	736,490	499,935	1,286,745	2,463,170	1,127	8,390	41	1,495	110,050	324,460	434,510
St. Johns.....	660,782	2,678	553,225	1,343,255	.....	1,896,480	757	5,837	136	1,255	63,110	206,420	271,530
Santa Rosa.....	682,643	3,679	273,430	31,270	309,860	514,550	895	10,283	19,822	5,162	141,164	333,836	474,990
Sumter.....	268,840	17,490	775,592	28,182	401,161	1,207,915	1,242	10,962	1,567	3,824	121,354	126,602	247,956
Sawannee.....	387,718	51,696	463,525	87,405	225,770	776,700	1,970	10,766	1,304	7,993	175,767	284,708	460,466
Taylor.....	389,825	6,775	387,972	1,915	23,063	412,940	421	12,423	387	5,873	83,004	29,536	112,540
Volusia.....	695,883	12,401	775,290	474,770	1,260,210	2,510,270	1,157	10,671	1,600	2,410	119,030	238,360	357,390
Wakulla.....	373,814	15,155	231,234	1,370	24,162	256,766	516	8,406	802	4,440	55,487	36,765	92,252
Wilton.....	570,856	6,912	479,843	63,335	164,910	708,088	787	10,258	23,774	8,772	148,443	188,371	336,814
Washington.....	699,840	.....	629,365	185,190	118,040	922,595	804	11,205	10,166	4,955	123,040	144,430	267,470
Totals.....	25,295,223	976,705	\$32,815,121	\$17,376,315	\$18,695,454	\$68,866,890	43,816	508,018	132,205	204,924	\$5,426,805	\$12,058,164	\$17,484,969

**ABSTRACT Showing Assessment of Real and Personal Property for the Year 1894.**  
By the Several Counties.

COUNTIES.	Number of Acres.	Number of Acres Improved and Cultivated.	Valuation of Real Estate (except Town or City Lots).	Valuation of Town or City Lots.	Valuation of all Improvements.	Aggregate Value of Real Estate.	Number of Horses, Asses and Mules.	Number of Neat and Stock Cattle.	Number of Sheep and Goats.	Number of Swine and Hogs.	Full cash value of Animals.	Value of all other Personal Property (except animals).	Aggregate value of Personal Property.
Alachua.....	702,829	29,048	\$1,609,466	\$778,656	\$422,670	\$2,810,780	2,801	16,876	2,125	6,639	\$232,292	\$404,308	\$686,600
Baker.....	342,204	5,846	302,158	8,860	77,816	386,823	417	7,478	1,488	8,248	66,834	44,682	111,518
Bradford.....	336,585	26,388	466,194	77,900	328,280	871,774	1,455	12,614	4,921	6,935	152,259	18,041	336,300
Brevard.....	718,425	5,486	1,244,766	244,220	385,772	1,854,760	251	4,217	216	33,181	256,925	289,108	289,108
Calhoun.....	507,813	1,679	397,371	5,660	60,601	461,632	341	6,789	4,320	4,848	87,708	56,956	124,668
Citrus.....	283,519	3,401	1,062,392	51,830	.....	1,114,222	379	3,989	491	1,836	40,973	94,593	135,536
Clay.....	335,323	4,590	388,184	240,501	265,326	893,991	579	7,430	317	2,681	68,668	111,543	180,211
Columbia.....	497,760	55,971	460,485	75,870	280,008	1,006,363	1,887	10,143	1,429	8,444	176,042	228,437	404,479
Dade.....	808,247	2,340	1,070,913	14,678	71,486	1,167,057	66	72	.....	4	3,518	88,817	92,335
DeSoto.....	2,110,133	4,390	1,163,050	381,680	.....	1,564,730	1,322	57,852	2,781	9,071	307,785	300,625	608,410
Duval.....	470,584	5,450	1,819,390	3,324,070	1,556,270	6,699,700	806	5,682	608	1,203	92,468	1,590,452	1,688,920
Escambia.....	362,445	2,888	374,010	1,377,740	1,420,690	3,073,350	948	4,719	4,126	2,137	76,884	888,296	945,170
Franklin.....	350,979	514	299,636	364,737	.....	564,272	86	2,213	835	414	25,835	150,000	175,835
Gadsden.....	373,606	40,096	810,945	159,610	123,985	574,540	1,392	6,228	1,635	6,289	116,768	144,342	261,110
Hamilton.....	512,827	48,380	404,950	87,870	165,400	628,220	1,407	8,296	1,146	7,736	135,860	187,180	323,010
Hernando.....	284,443	5,785	618,310	42,180	180,070	847,590	616	4,865	1,364	1,653	66,985	88,755	144,740
Hillsborough.....	830,060	19,626	1,400,450	1,411,590	2,228,270	5,040,250	2,146	22,228	3,539	6,441	245,108	923,737	1,168,845
Holmes.....	202,158	3,935	252,995	10,364	45,012	208,371	603	6,546	12,120	8,210	91,744	50,711	148,455
Jackson.....	527,074	87,109	744,506	48,836	238,226	1,031,567	3,167	14,612	7,292	18,332	291,713	295,018	586,739
Jefferson.....	376,940	104,675	882,400	70,110	264,410	986,920	1,944	5,217	1,021	7,080	166,400	186,250	342,650
LaFayette.....	666,383	15,098	742,413	.....	42,927	785,340	719	13,175	875	6,780	115,560	52,800	168,360
Leake.....	550,413	15,369	1,453,665	82,145	638,200	2,984,010	1,063	4,211	168	1,264	74,525	257,405	331,930
Lee.....	1,479,431	1,193	593,999	199,440	26,820	1,016,599	212	12,578	.....	959	64,078	92,363	156,469